

Stocker Receiving Records: An Excel® Spreadsheet Program

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Introduction

Stocker cattle producers buy calves in semi-trailer load or pickup-trailer load lots from a sale barn or large ranch. When these loads are received at the ranch, they are often managed together as a group and budgeted at a common purchase price.

Producers often attempt to keep health records, production expenses, and profit data based on these load lots. Load lots of cattle are often managed together during the receiving or preconditioning phase. Producers often would like to have receiving cost information to assist them in improving management decisions. This spreadsheet program summarizes the total stocker receiving expenses and purchase price to determine the total calf cost per head after preconditioning. This total calf cost is a key budget item for determining grazing period breakeven price or to price preconditioned calves for resale.

After the receiving period, cattle are often commingled with other loads and grazed on pasture. A common question stocker producers ask is “did xyz load of cattle make money?”. Given the extensive commingling for grazing and multiple marketing groups from each pasture, the answer is usually difficult to attain. If producers are able to identify cattle by load of origin and keep accurate sorting and marketing records, the gross sales of an individual load, commingled into multiple pastures, can be estimated from the average value per head.

Spreadsheet Program.

The Stocker Receiving Records spreadsheet was written to help producers monitor stocker receiving cost for a specified group of calves, usually a semi-trailer load. The Excel® spreadsheet was designed to assist producers currently keeping written records to record this data and allow the computer to make calculations needed for management decisions. This program enhances the written records taken; it does not replace the need for written records.

This program was written as an aid to producers wanting to develop their own spreadsheet that matches their stocker operation. The data needed to operate this spreadsheet includes pharmaceutical processing products and cost, feed commodities, pounds fed and cost, health treatment products and cost, and cattle purchase cost. Producers can modify the Microsoft Excel® spreadsheet to match the entry and calculations they desire. To utilize this base program, input data in the cells with the blue font color. Knowledge of Microsoft Excel® would make the data input and application easier to follow.

This program figures expenses per load but does not monitor individual animal ID. Cattle pulled for health treatment as sick during receiving can be individually identified, if available, but load identity is all that is required by the spreadsheet for allocating treatment expenses to the appropriate load.

An optional marketing sheet is available. Producers can record the number of stockers from each load that were sorted into commingled pastures for grazing.

The Stockers Records Spreadsheet has four page formats which are linked together:

- 1) **Health Treatment of Sick Pulls** (treatment data input from chute-side sick pull records)
- 2) **Load Data (1 – 10)** (Purchase information, processing, feed, death loss, total load cost)
- 3) **Load Summary** (Summary display of all Load Data sheets information)
- 4) **Grazing and Marketing Data** (optional pasture sort & marketing records of each load)

Health Treatment of Sick Pulls:

This sheet was designed to input data from your chute side, sick pull treatment records. One individual treated stocker calf is recorded per row (line). The load number (1 thru 10) for each treated stocker must be entered to assess the treatment cost to the load it came from. The code from the veterinary product code list (column AT, rows 7-107) is entered to display the product used. Each calf can have up to four treatment product codes (with dose) per row on each treatment date. The amount given per head is entered to compute the cost per head. The code and treatment dose must be entered for accurate cost calculations.

The total treatment cost for each load is forwarded to the Receiving Cost Summary page for the appropriate load. There are a maximum of 500 treatment lines for the 10 loads. The treatment cost total and number of head treated per load (counting re-pulls) is totaled at column AF, row 508 on the Health Treatment sheet.

When first entering data, producers should re-name the base program under a separate file name, probably based on a given time-period or common set of loads (5-10 loads recommended). If file timetables overlap the sick pull treatment data will have to be entered separately in the appropriate files with the loads the sick pulls were from.

Veterinary Code List (column AT, rows 7-107 on Health Treatment sheet)

To allow producers to record the Health Products they utilize in a simple quick entry in the data sheets, a code system is used to list the health products and prices. This list should include all products utilized and the purchase price. Once the code list is created, the code number is entered for the appropriate action on the initial processing, revaccination or health treatment sheets. The amount given per head is entered separately by product to allow producers to input the dose for each load, processing group or sick pull treatment. As producers record the dose administered, the spreadsheet calculates the treatment cost. Veterinary codes must be used to report health and processing expenses correctly. Products in the original code list that are not used in your operation should be replaced with a product common to your operation. A current code list should be printed and kept computer-side for easy reference.

Load Data:

The spreadsheet can record up to 10 separate loads of cattle received and managed over the same general time period. The Load data sheet summarizes the expenses of each load of cattle during the receiving or preconditioning phase (7 to 50 days). These expenses are recorded and summarized to calculate total cost per head including the receiving cost at your ranch. Determining stocker cattle cost per head post-receiving is vital to budgeting and evaluating the profitability of each load. Good production records can also be utilized to evaluate the stocker operation for increased efficiency, improving cattle performance and long-term financial stability.

The base data sheets titled "Load" (1 thru 10) each have five input sections: receiving information, initial processing cost, receiving feed cost, death loss and budget summary.

- 1) Receiving Information. Head count, load weight, cattle price, and date received
- 2) Initial Processing Cost. Processing charges are recorded in this section, separate from sick treatment charges. However, the processing charge does utilize the list of Veterinary products found on the Health Treatment Page (column AT, Line 7). To fill in processing cost accurately, the pharmaceutical product you use should be included in the Veterinary product code list with the current price updates. Data needed for the processing cost includes product code number (AT 7-107), amount given (dose), and number of head. A section is also available for revaccination trips for the load.

- 3) Receiving feed cost. The feed cost table is designed to record only receiving period pounds of feed and cost, not pasture supplementation cost. The spreadsheet lists the 50 days following the cattle receiving date (column C, row 8) automatically. The producer records the pounds of each feedstuff fed to the load on each day. These pounds are totaled and reported in the Receiving Cost, feed summary section. The price for each feed commodity should be entered in the Receiving Cost summary section. The units for feed/hay can be changed, if desired, just as long as the entry in the “daily feed amounts” section is in the same units as the cost (Price \$/unit) entered in the Receiving Feed summary section. The pounds of feed consumed and feed cost are totaled for management evaluation.
- 4) Death Loss. Record the date, number and description of the dead stockers during the receiving period for the load.
- 5) Budget Summary. The Budget summary section summarizes all the receiving expenses from the load page. It was designed for producers that wanted to price a load of cattle after the receiving period. It starts with the cattle purchase cost and adds all the receiving period costs (processing, feed, sick treatment). To estimate the price producers would need to be bid (\$/cwt) on the cattle to breakeven, producers would estimate the post-receiving average cattle weight per head and input the current head count. This breakeven price would assist cattlemen preconditioning calves for resale or owners wanting to value pasture calves for budget purposes.

Load Summary:

This page allows producers to compare all recorded loads quickly on a single sheet. The major budget items from each load data sheet are displayed by load number. Producers can compare purchase cost, receiving cost, feed cost or number treated as sick. The far right columns allow producers to input estimated grazing expenses. The spreadsheet calculates the post-grazing break-even price based on total receiving cost and grazing expense estimates.

Grazing and Marketing Data:

This is an optional sheet for producers to estimate the total gross value for each load. Each load has a line in the first section (C 7 to AX 16). The number of head from each load can be designated into just one or up to seven different sort groups (left to right, columns C to AS). Sort groups can be made for pastures, pens or any other grouping.

Below each of the seven Sort Groups are six Marketing Groups (rows 20 to 95). Sort groups can be marketed in just one or up to six marketing dates with multiple sale drafts per sale date. Each marketing group summary can be entered as a total or in sale lot drafts.

The spreadsheet totals the gross dollars received for all the marketing groups from the sort group and calculates an average stocker calf value for all the cattle in that sort. This average value is multiplied by the number of stockers from each load in that sort and a total gross dollar return for each load is calculated. This value is calculated for each sort. A gross value estimate is reported for each load. The total gross value is based on the average price per head of each sale date multiplied by the number of stockers from that load in that sort group. Therefore, this value is an estimated value based on average stocker gross value.

At the far right (column AZ – CV) are a set of four tables to summarize the data on the grazing and marketing sheet. These tables are:

Marketing Summary. The load totals are summarized in column BA, row 7. The value increase represents gross sale value average (estimated value) minus load purchase cost (from the load sheet). Per head values are averages, not individual calf data. The value totals accumulate as you sell calves from each sort group; therefore, the load value

summary is not meaningful until all the sort groups with stockers from that load are marketed. The Marketing column (BG) allows you to keep track of the point when marketing a sort group is complete and the total values, if death loss is updated, are completed. Budget expenses and profit/loss calculations were not attempted from these averaged figures.

Pasture Inventory. Head count summary of each sort group. This table summarizes the total head marketed and remaining head count with deads out. If updated on January 1st this table could be useful to track stocker inventory for tax purposes.

Weighted average marketing. Estimates the head count from each load and sort group based on the percent marketed from each sort group. Reports the number of head from the load multiplied by the percent marketed from the appropriate sort group. This is only an estimate (weighted average) not a tracking of individual stockers.

Death Loss. Table for producers to record the death loss during pasture grazing or the feeding period. Be sure to check the load identification on the dead calf and record it in the proper load column by sort group. If you do not know which load, you will need to assign the dead to one of the loads. Entries that turn red should be checked and removed because the spreadsheet is not showing an entry from that load in that sort group. This table is for death loss during pasture grazing. Death loss during the receiving period should be reported on the load spreadsheet page (R 1).

Summary.

The Stocker Receiving Records spreadsheet allows stocker producers that purchase multiple loads of cattle and maintain stocker identification by load, to record the receiving period expenses for each load. The spreadsheet program allows producers to record the processing products and expenses, receiving feed pounds and cost, sick pull treatment records and expenses, plus contains a summary section that compiles these expenses for the load. There is also an optional sheet for tracking grazing groups when loads are commingled (load identity required) and then marketed in multiple sale groups from each grazing group. Average sale value per head is used to estimate gross receipts per load. The spreadsheet does not track individual animal identification. The program was designed to assist producers that manage stocker cattle production by load lots and want to record and analyze production information they already collect.

