2026 UNL Livestock Jan - Dec UNL 150 Head Cow Herd-South Central Nebraska-sample budget

Breeding enterprise - Economic budget

Category

Revenue				**Herd Total**	**Per Cow (150)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cows					
sell cull cows	1400	15	$160.00	$33,600	
Calves					
steer calves	575	70	$390.00	$156,975	
heifer calves	525	50	$350.00	$91,875	
Transfer heifer calves for replacements	525	20	$350.00	$36,750	
Bulls					
sell cull bulls	1800	1.2	$190.00	$4,104	
Total Animal Sales				$323,304	$2,155
▼ Animal Transfers Out (non-cash)	**Weight (lbs)**	**Head**	**Price / cwt**		
Total Animal Transfers				$0	$0
▼ Additional Revenue					
Total Additional Revenue				$0	$0
Total Gross Revenue				**$323,304**	**$2,155**

Animal Purchases / Transfers In				**Herd Total**	**Per Cow (150)**
▼ Animal Purchases		**Head**	**Price / head**		
Bulls					
purchase bulls		1.2	$6200.00	$7,440	
Total Animal Purchases				$7,440	$50
▼ Animal Transfers In (non-cash)	**Weight (lbs)**	**Head**	**Value / head**		
Total Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$7,440**	**$50**
Net Return Above Animal Purchases / Transfers				**$315,864**	**$2,106**

Operating Costs	**Amount**	**Price**	**Herd Total**	**Per Cow (150)**
▼ Feed	**Amount**	**Price**		
Cows (feed)				
Prairie hay	1800 lbs (ea)	$135.00 / ton	$18,225	
Salt & Mineral	1400 oz (ea)	$800.00 / ton	$5,250	
DDG cubes	500 lbs (ea)	$180.00 / ton	$6,750	
Corn stalks - SC Neb	120 days (ea)	$18.00 / mo	$10,800	
Pasture - SC Neb	5 mos (ea)	$62.00 / mo	$46,500	
Bulls (feed)				
Prairie hay	2000 lbs (ea)	$135.00 / ton	$810	

Category				
Salt & Mineral	1460 oz (ea)	$800.00 / ton	$219	
Wet Distiller's	350 lbs (ea)	$100.00 / ton	$105	
Corn stalks - SC Neb	90 days (ea)	$18.00 / mo	$324	
Pasture - SC Neb	6 mos (ea)	$62.00 / mo	$2,232	
Total Feed Cost			$91,215	$608
▼ **Veterinary and Health**				
Vet Expense			$4,500	$30
Total Veterinary and Health			$4,500	$30
▼ **Labor**				
Estimated Annual Labor (Paid)			$1,500	$10
Estimated Annual Labor (Unpaid)			$30,000	$200
Reconciled Labor			$0	$0
Total Labor			$31,500	$210
▼ **Fuel and Energy**				
Annual Fuel Cost			$3,000	$20
Reconciled Fuel Cost			$0	$0
Total Fuel and Energy			$3,000	$20
▼ **Repairs and Maintenance**				
Annual Repairs and Maintenance			$2,500	$17
Reconciled Repair Costs			$0	$0
Total Repairs and Maintenance			$2,500	$17
▼ **Other Materials**				
Estimated Annual Materials			$500	$3
Other Materials Total			$500	$3
▼ **Custom Services**				
Estimated Annual Custom Services			$0	$0
Custom Services Total			$0	$0
▼ **Marketing**				
Cows (marketing)				
sell cull cows			$1,680	
Calves (marketing)				
steer calves			$6,279	
heifer calves			$3,675	
Transfer heifer calves for replacements			$0	
Bulls (marketing)				
sell cull bulls			$205	
Additional marketing			$0	$0
Total Marketing Cost			$11,839	$79
▼ **Other Direct Expenses**				
eartags, implants			$3,000	$20
pasture maintenance			$1,000	$7
Total Direct Expenses			$4,000	$27
Operating Costs Subtotal			**$149,054**	**$994**
Interest on Operating Capital			$3,042	$20
Total Operating and Animal Costs			**$159,536**	**$1,064**
Net Return Above Operating and Animal Costs			**$163,768**	**$1,092**

Ownership and Overhead Costs	Herd Total	Per Cow (150)
General Overhead	$3500.00	$23

Category		
Facility Cash Costs	$0	$0
Vehicle Cash Costs	$0	$0
Equipment Depreciation	$4,000	$27
Facility Depreciation	$0	$0
Equipment Opportunity Cost	$0	$0
Facility Opportunity Cost	$0	$0
▼ **Animal Opportunity Cost**		
Cows	$14,175	
Bulls	$927	
Total Animal Opportunity Cost	$15,102	$101
Total Ownership Costs	**$22,602**	**$151**
Total Economic Cost	**$182,138**	**$1,214**
Net Return Above Total Costs	**$141,166**	**$941**

2026 UNL Livestock Jan - Dec budget **UNL 150 Head Cow Herd-South Central Nebraska-sample**

Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Corn stalks - SC Neb	$18.00/month	618 months	$11,124.00
DDG cubes	$180.00/ton	37.5 tons	$6,750.00
Pasture - SC Neb	$62.00/month	786 months	$48,732.00
Prairie hay	$135.00/ton	141 tons	$19,035.00
Salt & Mineral	$800.00/ton	6.836 tons	$5,469.00
Wet Distiller's	$100.00/ton	1.05 tons	$105.00
		Total feed cost:	$91,215.00