2026 UNL Livestock Feb - Apr UNL Backgrounding Cattle-Central NE (retain 1/2 of the calves)-sample budget 2026

Nonbreeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Head (137)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cattle					
Sell 67 backgrounded steers (sale)	720	67	$350.00	$168,840	
sell 67 heifer calves - backgrounded	670	67	$330.00	$148,137	
3 calves died (2%)	0	3	$0.00	$0	
Total Animal Sales				$316,977	$2,314
▼ 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				**$316,977**	**$2,314**
Animal Purchases / Transfers In				**Herd Total**	**Per Head (137)**
▼ Animal Purchases		**Head**	**Price / head**		
Cattle					
retain 69 steers - transfer to background		69	$2242.50	$154,733	
retain 68 heifer calves (transfer to backgrounding)		68	$1837.50	$124,950	
Total Animal Purchases				$279,683	$2,041
▼ Animal Transfers In (non-cash)	**Weight (lbs)**	**Head**	**Value / head**		
Total Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$279,683**	**$2,041**
Net Return Above Animal Purchases / Transfers				**$37,295**	**$272**
Operating Costs				**Herd Total**	**Per Head (137)**
▼ Feed		**Amount**	**Price**		
Cattle (feed)					
Prairie hay		900 lbs (ea)	$135.00 / ton	$8,323	
DDG cubes		250 lbs (ea)	$180.00 / ton	$3,083	
Salt & Mineral		250 oz	$800.00 / ton	$6	
Rolled corn		250 lbs (ea)	$4.25 / bu	$2,599	
Total Feed Cost				$14,011	$102
▼ Veterinary and Health					
Annual Veterinary				$1,370	$10
Total Veterinary and Health				$1,370	$10
▼ Labor					
Estimated Annual Labor (Paid)				$0	$0
Estimated Annual Labor (Unpaid)				$14,000	$102

Category		
Reconciled Labor	$0	$0
Total Labor	$14,000	$102
▼ Fuel and Energy		
Annual Fuel Cost	$600	$4
Reconciled Fuel Cost	$0	$0
Total Fuel and Energy	$600	$4
▼ Repairs and Maintenance		
Annual Repairs and Maintenance	$1,600	$12
Reconciled Repair Costs	$0	$0
Total Repairs and Maintenance	$1,600	$12
▼ Other Materials		
Estimated Annual Materials	$1,370	$10
Other Materials Total	$1,370	$10
▼ Custom Services		
Estimated Annual Custom Services	$0	$0
Custom Services Total	$0	$0
▼ Marketing		
Cattle (marketing)		
Sell 67 backgrounded steers (sale)	$5,065	
sell 67 heifer calves - backgrounded	$4,444	
3 calves died (2%)	$0	
Additional marketing	$0	$0
Total Marketing Cost	$9,509	$69
Total Direct Expenses	$0	$0
Operating Costs Subtotal	**$42,460**	**$310**
Interest on Operating Capital	$11,846	$86
Total Operating and Animal Costs	**$333,989**	**$2,438**
Net Return Above Operating and Animal Costs	**$-17,012**	**$-124**

Ownership and Overhead Costs	Herd Total	Per Head (137)
General Overhead	$2200.00	$16
Facility Cash Costs	$0	$0
Vehicle Cash Costs	$0	$0
Equipment Depreciation	$2,000	$15
Facility Depreciation	$0	$0
Equipment Opportunity Cost	$0	$0
Facility Opportunity Cost	$0	$0
▼ Animal Opportunity Cost		
Animals	$8,390	
Total Animal Opportunity Cost	$8,390	$61
Total Ownership Costs	**$12,590**	**$92**
Total Economic Cost	**$346,579**	**$2,530**
Net Return Above Total Costs	**$-29,602**	**$-216**

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Feed totals for this enterprise

Feed	Price	Amount	Total Cost
DDG cubes	$180.00/ton	17.125 tons	$3,082.50
Prairie hay	$135.00/ton	61.65 tons	$8,322.75
Rolled corn	$4.25/bushel	611.607 bushels	$2,599.33
Salt & Mineral	$800.00/ton	0.008 tons	$6.25
		Total feed cost:	$14,010.83

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Gains for this enterprise

	Total	Average
Starting weight	75,375 lbs	550.2 lbs
Ending weight	93,130 lbs	679.8 lbs
Total Weight Gained	17,755 lbs	129.6 lbs
Duration on Feed	67 days	
Average Daily Gain	265 lbs	1.9 lbs
Cost of Gain		$3.77 / lb
Value of Gain		$2.10 / lb