2026 UNL Livestock (Dec) - [Apr]   UNL Grow replacement heifers-Southeast Neb sample budget

Nonbreeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Head (10)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Total Animal Sales				$0	$0
▼ Animal Transfers Out (non-cash)	**Weight (lbs)**	**Head**	**Price / cwt**		
Cattle					
Transfer raised heifers to cow herd	1175	10	$340.00	$39,950	
Total Animal Transfers				$39,950	$3,995
▶ Additional Revenue				$0	$0
Total Gross Revenue				**$39,950**	**$3,995**
Animal Purchases / Transfers In				**Herd Total**	**Per Head (10)**
▼ Animal Purchases		**Head**	**Price / head**		
Cattle					
Transfer heifer calves in to grow as replacements		10	$1995.00	$19,950	
Total Animal Purchases				$19,950	$1,995
▼ Animal Transfers In (non-cash)	**Weight (lbs)**	**Head**	**Value / head**		
Total Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$19,950**	**$1,995**
Net Return Above Animal Purchases / Transfers				**$20,000**	**$2,000**
Operating Costs				**Herd Total**	**Per Head (10)**
▼ Feed		**Amount**	**Price**		
Cattle (feed)					
Pasture - SE Nebraska		160 days (ea)	$1.85 / day	$2,960	
Prairie hay		4650 lbs (ea)	$135.00 / ton	$3,139	
Mineral (winter) SE Neb		84 lbs (ea)	$0.36 / lb	$302	
Modified Distiller's (SE Neb)		940 lbs (ea)	$120.00 / ton	$564	
Alfalfa hay (SE Nebraska)		1500 lbs (ea)	$135.00 / ton	$1,013	
Total Feed Cost				$7,978	$798
▶ Veterinary and Health				$800	$80
▶ Labor				$1,900	$190
▶ Fuel and Energy				$1,000	$100
▶ Repairs and Maintenance				$1,500	$150
▶ Other Materials				$200	$20
▼ Custom Services				$0	$0
▼ Marketing				$0	$0
▼ Other Direct Expenses					

Category		
Breeding Expense - A.I. or natural service with bull	$600	$60
Total Direct Expenses	$600	$60
Operating Costs Subtotal	**$13,978**	**$1,398**
Interest on Operating Capital	$1,078	$108
Total Operating and Animal Costs	**$35,005**	**$3,501**
Net Return Above Operating and Animal Costs	**$4,945**	**$494**
Ownership and Overhead Costs	**Herd Total**	**Per Head (10)**
General Overhead	$1500.00	$150
Facility Cash Costs	$0	$0
Vehicle Cash Costs	$0	$0
Equipment Depreciation	$1,500	$150
Facility Depreciation	$0	$0
Equipment Opportunity Cost	$0	$0
Facility Opportunity Cost	$0	$0
▼ Animal Opportunity Cost		
Animals	$599	
Total Animal Opportunity Cost	$599	$60
Total Ownership Costs	**$3,599**	**$360**
Total Economic Cost	**$38,604**	**$3,860**
Net Return Above Total Costs	**$1,346**	**$135**

2026 UNL Livestock (Dec) - [Apr] UNL Grow replacement heifers-Southeast Neb sample budget

Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Alfalfa hay (SE Nebraska)	$135.00/ton	7.5 tons	$1,012.50
Mineral (winter) SE Neb	$0.36/pound	840 pounds	$302.40
Modified Distiller's (SE Neb)	$120.00/ton	4.7 tons	$564.00
Pasture - SE Nebraska	$1.85/day	1,600 days	$2,960.00
Prairie hay	$135.00/ton	23.25 tons	$3,138.75
		Total feed cost:	$7,977.65