2026 UNL Livestock Nov - [Oct] UNL Grow 75 replacement heifers-Northern Panhandle-sample budget 2026

Nonbreeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Head (75)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cattle					
sell non-bred heifers	900	12	$270.00	$29,160	
Transfer raised heifers to cow herd	1000	63	$350.00	$220,500	
Total Animal Sales				$249,660	$3,329
▶ Animal Transfers Out (non-cash)				$0	$0
▶ Additional Revenue				$0	$0
Total Gross Revenue				**$249,660**	**$3,329**
Animal Purchases / Transfers In				**Herd Total**	**Per Head (75)**
▼ Animal Purchases		**Head**	**Price / head**		
Cattle					
Transfer 75 head to grow as replacement heifers		75	$1995.00	$149,625	
Total Animal Purchases				$149,625	$1,995
▶ Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$149,625**	**$1,995**
Net Return Above Animal Purchases / Transfers				**$100,035**	**$1,334**
Operating Costs				**Herd Total**	**Per Head (75)**
▼ Feed		**Amount**	**Price**		
Cattle (feed)					
Corn stalks (Winter range - pasture)		135 days (ea)	$1.25 / day	$12,656	
Prairie hay		1400 lbs (ea)	$135.00 / ton	$7,088	
DDG cubes		350 lbs (ea)	$180.00 / ton	$2,362	
Salt & Mineral		1095 oz (ea)	$1000.00 / ton	$2,566	
summer pasture - northern panhandle - grow heifers		150 days (ea)	$2.25 / day	$25,313	
Total Feed Cost				$49,985	$666
▼ Veterinary and Health					
Annual Veterinary				$2,250	$30
Total Veterinary and Health				$2,250	$30
▶ Labor				$5,000	$67
▶ Fuel and Energy				$2,500	$33
▶ Repairs and Maintenance				$0	$0
▶ Other Materials				$1,500	$20
▼ Custom Services				$0	$0
▶ Marketing					
Cattle (marketing)					
sell non-bred heifers				$583	
Transfer raised heifers to cow herd				$0	

Category		
Additional marketing	$0	$0
Total Marketing Cost	$583	$8
▼ **Other Direct Expenses**		
Breeding Expense - A.I. or natural service with bull	$4,500	$60
Total Direct Expenses	$4,500	$60
Operating Costs Subtotal	**$66,318**	**$884**
Interest on Operating Capital	$7,300	$97
Total Operating and Animal Costs	**$223,243**	**$2,977**
Net Return Above Operating and Animal Costs	**$26,417**	**$352**
Ownership and Overhead Costs	**Herd Total**	**Per Head (75)**
General Overhead	$2500.00	$33
Facility Cash Costs	$0	$0
Vehicle Cash Costs	$0	$0
Equipment Depreciation	$0	$0
Facility Depreciation	$0	$0
Equipment Opportunity Cost	$0	$0
Facility Opportunity Cost	$0	$0
▼ **Animal Opportunity Cost**		
Animals	$4,489	
Total Animal Opportunity Cost	$4,489	$60
Total Ownership Costs	**$6,989**	**$93**
Total Economic Cost	**$230,232**	**$3,070**
Net Return Above Total Costs	**$19,428**	**$259**

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Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Corn stalks (Winter range - pasture)	$1.25/day	10,125 days	$12,656.25
DDG cubes	$180.00/ton	13.125 tons	$2,362.50
Prairie hay	$135.00/ton	52.5 tons	$7,087.50
Salt & Mineral	$1000.00/ton	2.566 tons	$2,566.41
summer pasture - northern panhandle - grow heifers	$2.25/day	11,250 days	$25,312.50
		Total feed cost:	$49,985.16