2026 UNL Livestock Jan - Dec 2026 **UNL 400 Head Cow Herd-Northern Panhandle-sample budget**

Breeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Cow (400)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cows					
sell cull cows	1350	59	$140.00	$111,510	
Calves					
sell steer calves	550	126	$420.00	$291,060	
sell heifer calves at weaning	525	51	$380.00	$101,745	
Transfer weaned steers and heifers to backgrounding	535	108	$400.00	$231,120	
Transfer 75 head to grow as replacement heifers	525	75	$380.00	$149,625	
Bulls					
sell cull bulls	1900	4	$160.00	$12,160	
Total Animal Sales				$897,220	$2,243
▶ Animal Transfers Out (non-cash)				$0	$0
▶ Additional Revenue				$0	$0
Total Gross Revenue				**$897,220**	**$2,243**

Animal Purchases / Transfers In			**Herd Total**	**Per Cow (400)**
▼ Animal Purchases	**Head**	**Price / head**		
Cows				
Transfer raised heifers to cow herd	63	$3500.00	$220,500	
Bulls				
Purchase replacement bulls	4	$7000.00	$28,000	
Total Animal Purchases			$248,500	$621
▶ Animal Transfers In (non-cash)			$0	$0
Total Animal Purchases / Transfers In			**$248,500**	**$621**
Net Return Above Animal Purchases / Transfers			**$648,720**	**$1,622**

Operating Costs			**Herd Total**	**Per Cow (400)**
▼ Feed	**Amount**	**Price**		
Cows (feed)				
Prairie hay	2000 lbs (ea)	$135.00 / ton	$54,000	
summer pasture - northern panhandle	165 days (ea)	$2.25 / day	$148,500	
Salt & Mineral	1095 oz (ea)	$1000.00 / ton	$13,688	
Corn stalks (Winter range - pasture)	120 days (ea)	$1.25 / day	$60,000	
alfalfa hay	1000 lbs (ea)	$160.00 / ton	$32,000	
Bulls (feed)				
summer pasture - northern panhandle	165 days (ea)	$2.25 / day	$5,940	

Category				
Corn stalks (Winter range - pasture)	120 days (ea)	$1.25 / day	$2,400	
Salt & Mineral	1095 oz (ea)	$1000.00 / ton	$548	
Prairie hay	2000 lbs (ea)	$135.00 / ton	$2,160	
alfalfa hay	1000 lbs (ea)	$160.00 / ton	$1,280	
Total Feed Cost			$320,515	$801
▼ **Veterinary and Health**				
Annual Veterinary			$14,000	$35
Total Veterinary and Health			$14,000	$35
▼ **Labor**				
Estimated Annual Labor (Paid)			$0	$0
Estimated Annual Labor (Unpaid)			$60,000	$150
Reconciled Labor			$0	$0
Total Labor			$60,000	$150
▶ **Fuel and Energy**			$14,000	$35
▶ **Repairs and Maintenance**			$15,000	$38
▼ **Other Materials**				
Estimated Annual Materials			$4,000	$10
Other Materials Total			$4,000	$10
▼ **Custom Services**				
Estimated Annual Custom Services			$0	$0
Custom Services Total			$0	$0
▼ **Marketing**				
Cows (marketing)				
sell cull cows			$2,230	
Calves (marketing)				
sell steer calves			$5,821	
sell heifer calves at weaning			$2,035	
Transfer weaned steers and heifers to backgrounding			$0	
Transfer 75 head to grow as replacement heifers			$0	
Bulls (marketing)				
sell cull bulls			$243	
Additional marketing			$0	$0
Total Marketing Cost			$10,330	$26
▼ **Other Direct Expenses**				
Supplies (ear tags, implants, etc....)			$8,000	$20
Total Direct Expenses			$8,000	$20
Operating Costs Subtotal			**$445,845**	**$1,115**
Interest on Operating Capital			$18,650	$47
Total Operating and Animal Costs			**$712,995**	**$1,782**
Net Return Above Operating and Animal Costs			**$184,225**	**$461**

Ownership and Overhead Costs	**Herd Total**	**Per Cow (400)**
General Overhead	$15000.00	$38
Facility Cash Costs	$0	$0
Vehicle Cash Costs	$0	$0

Category		
Equipment Depreciation	$25,000	$63
Facility Depreciation	$0	$0
Equipment Opportunity Cost	$0	$0
Facility Opportunity Cost	$0	$0
▼ **Animal Opportunity Cost**		
Cows	$29,400	
Bulls	$2,040	
Total Animal Opportunity Cost	$31,440	$79
Total Ownership Costs	**$71,440**	**$179**
Total Economic Cost	**$784,435**	**$1,961**
Net Return Above Total Costs	**$112,785**	**$282**

Feed totals for this enterprise

Feed	Price	Amount	Total Cost
alfalfa hay	$160.00/ton	208 tons	$33,280.00
Corn stalks (Winter range - pasture)	$1.25/day	49,920 days	$62,400.00
Prairie hay	$135.00/ton	416 tons	$56,160.00
Salt & Mineral	$1000.00/ton	14.235 tons	$14,235.00
summer pasture - northern panhandle	$2.25/day	68,640 days	$154,440.00
		Total feed cost:	$320,515.00