

2026 UNL Livestock Jan - Dec UNL 120 cow herd - SE Nebraska - sample budget

Breeding enterprise - Economic budget

Category					
Revenue				Herd Total	Per Cow (120)
▼ Animal Sales					
Cows					
Sell cull cows	Weight (lbs)	Head	Price / cwt		
	1350	19	\$162.00	\$41,553	
Calves					
Sell weaned steer calves	550	55	\$400.00	\$121,000	
Sell weaned heifers	525	45	\$380.00	\$89,775	
Bulls					
Sell cull bull	1700	1.5	\$180.00	\$4,590	
Total Animal Sales				\$256,918	\$2,141
▼ Animal Transfers Out (non-cash)					
Calves					
Transfer to raise as replacement heifers	525	10	\$380.00	\$19,950	
Total Animal Transfers				\$19,950	\$166
► Additional Revenue					
Total Additional Revenue				\$0	\$0
Total Gross Revenue				\$276,868	\$2,307
Animal Purchases / Transfers In				Herd Total	Per Cow (120)
▼ Animal Purchases					
Cows					
Purchase bred heifers		10	\$4200.00	\$42,000	
Bulls					
Purchase replacement bull		1.5	\$6200.00	\$9,300	
Total Animal Purchases				\$51,300	\$428
▼ Animal Transfers In (non-cash)					
Cows					
Transfer raised heifers to cow herd	Weight (lbs)	Head	Value / head		
	1175	10	\$3,995	\$39,950	
Total Animal Transfers In (non-cash)				\$39,950	\$333
Total Animal Purchases / Transfers In				\$91,250	\$760
Net Return Above Animal Purchases / Transfers				\$185,618	\$1,547
Operating Costs				Herd Total	Per Cow (120)
▼ Feed					
Cows (feed)					
Pasture - SE Nebraska	Amount	Price			
	150 days (ea)	\$1.85 / day		\$33,300	
Corn stalks	4 mos (ea)	\$20.00 / mo		\$9,600	
Salt & Mineral (SE Neb)	1400 oz (ea)	\$800.00 / ton		\$4,200	
Alfalfa hay (SE Nebraska)	935 lbs (ea)	\$135.00 / ton		\$7,574	

Category				
Grass hay	2805 lbs (ea)	\$125.00 / ton	\$21,038	
DDG cubes	250 lbs (ea)	\$180.00 / ton	\$2,700	
Bulls (feed)				
Pasture - SE Nebraska	180 days (ea)	\$1.85 / day	\$1,998	
Salt & Mineral (SE Neb)	1400 oz (ea)	\$800.00 / ton	\$210	
Grass hay	3000 lbs (ea)	\$125.00 / ton	\$1,125	
Corn stalks	120 days (ea)	\$20.00 / mo	\$480	
DDG cubes	180 lbs (ea)	\$180.00 / ton	\$97	
Total Feed Cost			\$82,321	\$686
▼ Veterinary and Health				
Cow vaccines			\$1,200	\$10
Calf vaccines			\$3,600	\$30
Total Veterinary and Health			\$4,800	\$40
▼ Labor				
Estimated Annual Labor (Paid)			\$2,400	\$20
Estimated Annual Labor (Unpaid)			\$24,000	\$200
Reconciled Labor			\$0	\$0
Total Labor			\$26,400	\$220
▼ Fuel and Energy				
Annual Fuel Cost			\$4,000	\$33
Reconciled Fuel Cost			\$0	\$0
Total Fuel and Energy			\$4,000	\$33
▼ Repairs and Maintenance				
Annual Repairs and Maintenance			\$5,000	\$42
Reconciled Repair Costs			\$0	\$0
Total Repairs and Maintenance			\$5,000	\$42
▼ Other Materials				
Estimated Annual Materials			\$0	\$0
Other Materials Total			\$0	\$0
▼ Custom Services				
Estimated Annual Custom Services			\$0	\$0
Custom Services Total			\$0	\$0
▼ Marketing				
Cows (marketing)				
Sell cull cows			\$1,662	
Calves (marketing)				
Sell weaned steer calves			\$4,840	
Sell weaned heifers			\$3,591	
Transfer to raise as replacement heifers			\$0	
Bulls (marketing)				
Sell cull bull			\$184	
Additional marketing			\$2,400	\$20
Total Marketing Cost			\$12,677	\$106
▼ Other Direct Expenses				
Supplies (ear tags, implants, etc...)			\$2,400	\$20

Category		
Facilities	\$2,600	\$22
Total Direct Expenses	\$5,000	\$42
Operating Costs Subtotal	\$140,198	\$1,168
Interest on Operating Capital	\$4,602	\$38
Total Operating and Animal Costs	\$236,050	\$1,967
Net Return Above Operating and Animal Costs	\$40,818	\$340
Ownership and Overhead Costs	Herd Total	Per Cow (120)
General Overhead	\$5600.00	\$47
Facility Cash Costs	\$0	\$0
Vehicle Cash Costs	\$0	\$0
Equipment Depreciation	\$10,000	\$83
Facility Depreciation	\$0	\$0
Equipment Opportunity Cost	\$0	\$0
Facility Opportunity Cost	\$0	\$0
▼ Animal Opportunity Cost		
Cows	\$11,340	
Bulls	\$927	
Total Animal Opportunity Cost	\$12,267	\$102
Total Ownership Costs	\$27,867	\$232
Total Economic Cost	\$263,917	\$2,199
Net Return Above Total Costs	\$12,951	\$108

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Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Alfalfa hay (SE Nebraska)	\$135.00/ton	56.1 tons	\$7,573.50
Corn stalks	\$20.00/month	504 months	\$10,080.00
DDG cubes	\$180.00/ton	15.54 tons	\$2,797.20
Grass hay	\$125.00/ton	177.3 tons	\$22,162.50
Pasture - SE Nebraska	\$1.85/day	19,080 days	\$35,298.00
Salt & Mineral (SE Neb)	\$800.00/ton	5.513 tons	\$4,410.00
		Total feed cost:	\$82,321.20