2026 UNL Livestock Jan - Dec   UNL 50 cow herd - SE Nebraska - sample budget

Breeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Cow (50)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cows					
Sell cull cows	1350	7	$162.00	$15,309	
Calves					
Sell weaned steer calves	575	23	$400.00	$52,900	
Sell weaned heifers	525	24	$380.00	$47,880	
Bulls					
Sell cull bull	1700	0.5	$180.00	$1,530	
Total Animal Sales				$117,619	$2,352
▼ 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				**$117,619**	**$2,352**
Animal Purchases / Transfers In				**Herd Total**	**Per Cow (50)**
▼ Animal Purchases		**Head**	**Price / head**		
Cows					
Purchase bred heifers		7	$4200.00	$29,400	
Bulls					
Purchase replacement bull		0.5	$6200.00	$3,100	
Total Animal Purchases				$32,500	$650
▼ Animal Transfers In (non-cash)	**Weight (lbs)**	**Head**	**Value / head**		
Total Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$32,500**	**$650**
Net Return Above Animal Purchases / Transfers				**$85,119**	**$1,702**
Operating Costs				**Herd Total**	**Per Cow (50)**
▼ Feed		**Amount**	**Price**		
Cows (feed)					
Pasture - SE Nebraska		150 days (ea)	$1.85 / day	$13,875	
Corn stalks		4 mos (ea)	$20.00 / mo	$4,000	
Salt & Mineral (SE Neb)		1400 oz (ea)	$800.00 / ton	$1,750	
Alfalfa hay (SE Nebraska)		935 lbs (ea)	$135.00 / ton	$3,156	
Grass hay		2805 lbs (ea)	$125.00 / ton	$8,766	
DDG cubes		250 lbs (ea)	$180.00 / ton	$1,125	
Bulls (feed)					

Category				
Pasture - SE Nebraska	180 days (ea)	$1.85 / day	$666	
Salt & Mineral (SE Neb)	1400 oz (ea)	$800.00 / ton	$70	
Grass hay	3000 lbs (ea)	$125.00 / ton	$375	
Corn stalks	120 days (ea)	$20.00 / mo	$160	
DDG cubes	180 lbs (ea)	$180.00 / ton	$32	
Total Feed Cost			$33,975	$679
▼ **Veterinary and Health**				
Cow vaccines			$500	$10
Calf vaccines			$1,500	$30
Total Veterinary and Health			$2,000	$40
▼ **Labor**				
Estimated Annual Labor (Paid)			$0	$0
Estimated Annual Labor (Unpaid)			$20,000	$400
Reconciled Labor			$0	$0
Total Labor			$20,000	$400
▶ **Fuel and Energy**			$2,000	$40
▶ **Repairs and Maintenance**			$1,500	$30
▶ **Other Materials**			$0	$0
▼ **Custom Services**			$0	$0
▶ **Marketing**				
Cows (marketing)				
Sell cull cows			$612	
Calves (marketing)				
Sell weaned steer calves			$2,116	
Sell weaned heifers			$1,915	
Bulls (marketing)				
Sell cull bull			$61	
Additional marketing			$0	$0
Total Marketing Cost			$4,705	$94
▼ **Other Direct Expenses**				
Supplies (ear tags, implants, etc...)			$1,000	$20
Facilities			$1,600	$32
Transportation			$750	$15
Total Direct Expenses			$3,350	$67
Operating Costs Subtotal			**$67,529**	**$1,351**
Interest on Operating Capital			$2,556	$51
Total Operating and Animal Costs			**$102,586**	**$2,052**
Net Return Above Operating and Animal Costs			**$15,033**	**$301**
Ownership and Overhead Costs			**Herd Total**	**Per Cow (50)**
General Overhead			$2,500	$50
Facility Cash Costs			$0	$0
Vehicle Cash Costs			$0	$0
Equipment Depreciation			$2,000	$40
Facility Depreciation			$0	$0
Equipment Opportunity Cost			$0	$0

Category		
Facility Opportunity Cost	$0	$0
▼ Animal Opportunity Cost		
Cows	$4,725	
Bulls	$309	
Total Animal Opportunity Cost	$5,034	$101
Total Ownership Costs	**$9,534**	**$191**
Total Economic Cost	**$112,120**	**$2,242**
Net Return Above Total Costs	**$5,499**	**$110**

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Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Alfalfa hay (SE Nebraska)	$135.00/ton	23.375 tons	$3,155.63
Corn stalks	$20.00/month	208 months	$4,160.00
DDG cubes	$180.00/ton	6.43 tons	$1,157.40
Grass hay	$125.00/ton	73.125 tons	$9,140.63
Pasture - SE Nebraska	$1.85/day	7,860 days	$14,541.00
Salt & Mineral (SE Neb)	$800.00/ton	2.275 tons	$1,820.00
		Total feed cost:	$33,974.65