2026 UNL Livestock Nov - [Oct] UNL Grow 17 replacement heifers-Panhandle-sample budget - 2026

Nonbreeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Head (17)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cattle					
Transfer raised heifers to cow herd	1000	14	$350.00	$49,000	
Sell non-bred heifers	900	3	$270.00	$7,290	
Total Animal Sales				$56,290	$3,311
▶ Animal Transfers Out (non-cash)				$0	$0
▶ Additional Revenue				$0	$0
Total Gross Revenue				**$56,290**	**$3,311**
Animal Purchases / Transfers In				**Herd Total**	**Per Head (17)**
▼ Animal Purchases		**Head**	**Price / head**		
Cattle					
Transfer 17 head to grow as replacement heifers		17	$2090.00	$35,530	
Total Animal Purchases				$35,530	$2,090
▶ Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$35,530**	**$2,090**
Net Return Above Animal Purchases / Transfers				**$20,760**	**$1,221**
Operating Costs				**Herd Total**	**Per Head (17)**
▼ Feed		**Amount**	**Price**		
Cattle (feed)					
Corn stalks (Winter range - pasture)		90 days (ea)	$1.25 / day	$1,913	
Hay - Southern Panhandle		1500 lbs (ea)	$180.00 / ton	$2,295	
DDG cubes		350 lbs (ea)	$180.00 / ton	$535	
Salt & Mineral		1095 oz (ea)	$1000.00 / ton	$582	
Summer pasture for breeding heifers		150 days (ea)	$1.25 / day	$3,188	
Total Feed Cost				$8,512	$501
▶ Veterinary and Health				$510	$30
▶ Labor				$3,000	$176
▶ Fuel and Energy				$1,000	$59
▶ Repairs and Maintenance				$1,500	$88
▶ Other Materials				$340	$20
▼ Custom Services				$0	$0
▶ Marketing					
Cattle (marketing)					
Transfer raised heifers to cow herd				$0	
Sell non-bred heifers				$146	
Additional marketing				$0	$0
Total Marketing Cost				$146	$9
▼ Other Direct Expenses					

Category		
Breeding Expense - A.I. or natural service with bull	$1,020	$60
Total Direct Expenses	$1,020	$60
Operating Costs Subtotal	**$16,028**	**$943**
Interest on Operating Capital	$1,739	$102
Total Operating and Animal Costs	**$53,297**	**$3,135**
Net Return Above Operating and Animal Costs	**$2,993**	**$176**

Ownership and Overhead Costs	**Herd Total**	**Per Head (17)**
General Overhead	$1000.00	$59
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	$1,066	
Total Animal Opportunity Cost	$1,066	$63
Total Ownership Costs	**$2,066**	**$122**
Total Economic Cost	**$55,363**	**$3,257**
Net Return Above Total Costs	**$927**	**$55**

Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Corn stalks (Winter range - pasture)	$1.25/day	1,530 days	$1,912.50
DDG cubes	$180.00/ton	2.975 tons	$535.50
Hay - Southern Panhandle	$180.00/ton	12.75 tons	$2,295.00
Salt & Mineral	$1000.00/ton	0.582 tons	$581.72
Summer pasture for breeding heifers	$1.25/day	2,550 days	$3,187.50
		Total feed cost:	$8,512.22