

2026 UNL Livestock Jan - Dec UNL 75 Head Cow Herd-Panhandle-sample budget - 2026

Breeding enterprise - Economic budget

Category					
Revenue				Herd Total	Per Cow (75)
▼ Animal Sales					
	Weight (lbs)	Head	Price / cwt		
Cows					
Sell cull cows	1350	13	\$140.00	\$24,570	
Calves					
Sell steer calves	575	34	\$420.00	\$82,110	
Sell heifer calves	550	16	\$380.00	\$33,440	
Transfer 17 head to grow as replacement heifers	550	17	\$380.00	\$35,530	
Bulls					
sell cull bull - 1 per year	1900	1	\$160.00	\$3,040	
Total Animal Sales				\$178,690	\$2,383
► Animal Transfers Out (non-cash)				\$0	\$0
► Additional Revenue				\$0	\$0
Total Gross Revenue				\$178,690	\$2,383
Animal Purchases / Transfers In				Herd Total	Per Cow (75)
▼ Animal Purchases					
		Head	Price / head		
Cows					
Transfer raised heifers to cow herd		14	\$3500.00	\$49,000	
Bulls					
Purchase replacement bull		1	\$7000.00	\$7,000	
Total Animal Purchases				\$56,000	\$747
► Animal Transfers In (non-cash)				\$0	\$0
Total Animal Purchases / Transfers In				\$56,000	\$747
Net Return Above Animal Purchases / Transfers				\$122,690	\$1,636
Operating Costs				Herd Total	Per Cow (75)
▼ Feed					
	Amount		Price		
Cows (feed)					
Summer pasture	165 days (ea)		\$1.75 / day	\$21,656	
Salt & Mineral	1095 oz (ea)		\$1000.00 / ton	\$2,566	
Hay - Southern Panhandle	3000 lbs (ea)		\$180.00 / ton	\$20,250	
Corn stalks (Winter range - pasture)	120 days (ea)		\$1.25 / day	\$11,250	
Bulls (feed)					
Summer pasture	165 days (ea)		\$1.75 / day	\$1,155	
Corn stalks (Winter range - pasture)	120 days (ea)		\$1.25 / day	\$600	
Salt & Mineral	1095 oz (ea)		\$1000.00 / ton	\$137	
Hay - Southern Panhandle	3000 lbs (ea)		\$180.00 / ton	\$1,080	

Category		
Total Feed Cost	\$58,695	\$783
▼ Veterinary and Health		
Annual Veterinary	\$2,625	\$35
Total Veterinary and Health	\$2,625	\$35
► Labor	\$11,250	\$150
► Fuel and Energy	\$2,650	\$35
► Repairs and Maintenance	\$4,600	\$61
► Other Materials	\$750	\$10
▼ Custom Services	\$0	\$0
► Marketing		
Cows (marketing)		
Sell cull cows	\$491	
Calves (marketing)		
Sell steer calves	\$1,642	
Sell heifer calves	\$669	
Transfer 17 head to grow as replacement heifers	\$0	
Bulls (marketing)		
sell cull bull - 1 per year	\$61	
Additional marketing	\$0	\$0
Total Marketing Cost	\$2,863	\$38
▼ Other Direct Expenses		
Supplies (ear tags, implants, etc...)	\$1,500	\$20
Total Direct Expenses	\$1,500	\$20
Operating Costs Subtotal	\$84,933	\$1,132
Interest on Operating Capital	\$3,881	\$52
Total Operating and Animal Costs	\$144,814	\$1,931
Net Return Above Operating and Animal Costs	\$33,876	\$452
Ownership and Overhead Costs	Herd Total	Per Cow (75)
General Overhead	\$3500.00	\$47
Facility Cash Costs	\$0	\$0
Vehicle Cash Costs	\$0	\$0
Equipment Depreciation	\$8,000	\$107
Facility Depreciation	\$0	\$0
Equipment Opportunity Cost	\$0	\$0
Facility Opportunity Cost	\$0	\$0
▼ Animal Opportunity Cost		
Cows	\$5,121	
Bulls	\$347	
Total Animal Opportunity Cost	\$5,468	\$73
Total Ownership Costs	\$16,968	\$226
Total Economic Cost	\$161,782	\$2,157
Net Return Above Total Costs	\$16,908	\$225

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Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Corn stalks (Winter range - pasture)	\$1.25/day	9,480 days	\$11,850.00
Hay - Southern Panhandle	\$180.00/ton	118.5 tons	\$21,330.00
Salt & Mineral	\$1000.00/ton	2.703 tons	\$2,703.28
Summer pasture	\$1.75/day	13,035 days	\$22,811.25
		Total feed cost:	\$58,694.53