2026 UNL Livestock (Nov) - [Mar]   UNL Grow replacement heifers-South Central sample budget

Nonbreeding enterprise - Economic budget

Category					
Revenue				**Herd Total**	**Per Head (20)**
▼ Animal Sales	**Weight (lbs)**	**Head**	**Price / cwt**		
Cattle					
Transfer raised heifers to cow herd	1100	18	$300.00	$59,400	
Sell non-bred heifers	900	2	$270.00	$4,860	
Total Animal Sales				$64,260	$3,213
▼ 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				**$64,260**	**$3,213**
Animal Purchases / Transfers In				**Herd Total**	**Per Head (20)**
▼ Animal Purchases		**Head**	**Price / head**		
Cattle					
Transfer heifer calves for replacements		20	$1837.50	$36,750	
Total Animal Purchases				$36,750	$1,838
▼ Animal Transfers In (non-cash)	**Weight (lbs)**	**Head**	**Value / head**		
Total Animal Transfers In (non-cash)				$0	$0
Total Animal Purchases / Transfers In				**$36,750**	**$1,838**
Net Return Above Animal Purchases / Transfers				**$27,510**	**$1,376**
Operating Costs				**Herd Total**	**Per Head (20)**
▼ Feed		**Amount**	**Price**		
Cattle (feed)					
Hay		2700 lbs (ea)	$130.00 / ton	$3,510	
Salt & Mineral		1200 oz (ea)	$800.00 / ton	$600	
Wet Distiller's		800 lbs (ea)	$100.00 / ton	$800	
Pasture - SC Neb		150 days (ea)	$62.00 / mo	$6,200	
Corn stalks - SC Neb		120 days (ea)	$18.00 / mo	$1,440	
Total Feed Cost				$12,550	$628
▼ Veterinary and Health					
Annual Veterinary				$600	$30
Total Veterinary and Health				$600	$30
▼ Labor					
Estimated Annual Labor (Paid)				$0	$0
Estimated Annual Labor (Unpaid)				$3,000	$150
Reconciled Labor				$0	$0

Category		
Total Labor	$3,000	$150
▼ **Fuel and Energy**		
Annual Fuel Cost	$1,000	$50
Reconciled Fuel Cost	$0	$0
Total Fuel and Energy	$1,000	$50
▼ **Repairs and Maintenance**		
Annual Repairs and Maintenance	$1,500	$75
Reconciled Repair Costs	$0	$0
Total Repairs and Maintenance	$1,500	$75
▼ **Other Materials**		
Estimated Annual Materials	$400	$20
Other Materials Total	$400	$20
▼ **Custom Services**		
Estimated Annual Custom Services	$0	$0
Custom Services Total	$0	$0
▼ **Marketing**		
Cattle (marketing)		
Transfer raised heifers to cow herd	$0	
Sell non-bred heifers	$97	
Additional marketing	$0	$0
Total Marketing Cost	$97	$5
▼ **Other Direct Expenses**		
Breeding Expense - A.I. or natural service with bull	$1,200	$60
Total Direct Expenses	$1,200	$60
Operating Costs Subtotal	**$20,347**	**$1,017**
Interest on Operating Capital	$1,875	$94
Total Operating and Animal Costs	**$58,972**	**$2,949**
Net Return Above Operating and Animal Costs	**$5,288**	**$264**

Ownership and Overhead Costs	Herd Total	Per Head (20)
General Overhead	$1000.00	$50
Facility Cash Costs	$0	$0
Vehicle Cash Costs	$0	$0
Equipment Depreciation	$1,500	$75
Facility Depreciation	$0	$0
Equipment Opportunity Cost	$0	$0
Facility Opportunity Cost	$0	$0
▼ **Animal Opportunity Cost**		
Animals	$1,103	
Total Animal Opportunity Cost	$1,103	$55
Total Ownership Costs	**$3,603**	**$180**
Total Economic Cost	**$62,575**	**$3,129**
Net Return Above Total Costs	**$1,685**	**$84**

2026 UNL Livestock (Nov) - [Mar]   UNL Grow replacement heifers-South Central sample budget

Feed totals for this enterprise

Feed	Price	Amount	Total Cost
Corn stalks - SC Neb	$18.00/month	80 months	$1,440.00
Hay	$130.00/ton	27 tons	$3,510.00
Pasture - SC Neb	$62.00/month	100 months	$6,200.00
Salt & Mineral	$800.00/ton	0.75 tons	$600.00
Wet Distiller's	$100.00/ton	8 tons	$800.00
		Total feed cost:	$12,550.00

2026 UNL Livestock (Nov) - [Mar]   UNL Grow replacement heifers-South Central sample budget

Gains for this enterprise

	Total	Average
Starting weight	10,500 lbs	525 lbs
Ending weight	21,600 lbs	1,080 lbs
Total Weight Gained	11,100 lbs	555 lbs
Duration on Feed	450 days	
Average Daily Gain	24.7 lbs	1.2 lbs
Cost of Gain		$2.33 / lb
Value of Gain		$2.48 / lb