

**Store to Beef -  
Autumn to Autumn  
Teagasc Beef Budgets**

**2013 / 2014**

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## Teagasc Beef Budgets 2013 / 2014

	Friesian	Hereford X	Continental X
<b>Purchase Weight October (kg)</b>	<b>350</b>	<b>350</b>	<b>430</b>
Weight Gain			
-Winter 165 days	90	90	95
-Summer 180 days	160	160	175
Silage Required (tonnes)	5.8	5.8	5.8
Liveweight at Sale (kg)	600	600	700
Carcass Weight (kg)	309	315	375
Purchase weight	350	350	430
<b>Assumed Purchase Price (€/100kg liveweight)</b>	<b>167</b>	<b>192</b>	<b>259</b>
<b>Purchase Price (€ / head)</b>	<b>585</b>	<b>672</b>	<b>1114</b>
<b>Plus Costs: (€/head)</b>			
Variable Costs (€)	244	244	244
Fixed Costs (€)	172	175	191
<b>Total Costs (£)</b>	<b>416</b>	<b>419</b>	<b>435</b>
<b>Breakeven selling price required (€ / head)</b>	<b>1001</b>	<b>1091</b>	<b>1549</b>
<b>Breakeven selling price required € / kg carcass</b>	<b>3.24</b>	<b>3.46</b>	<b>4.13</b>
EFFECT OF AUTUMN 2013 STORE PRICE ON BREAKEVEN PRICE REQUIRED AUTUMN 2014			
	Friesian	Hereford X	Continental X
<b>Lower Store Prices Autumn 2013</b>			
- € per 100 kg	157	182	249
- Breakeven price required € / kg carcass	3.13	3.35	4.02
<b>Assumed Store Price Autumn 2013</b>			
- € per 100 kg	167	192	259
- Breakeven price required € / kg carcass	3.24	3.46	4.13
<b>Higher Store Prices Autumn 2013</b>			
- € per 100 kg	177	202	269
- Breakeven price required € / kg carcass	3.35	3.57	4.24

*Budgets for guidance only - for detailed advice contact your Teagasc adviser.*

### Assumptions

- Very good levels of efficiency with a high average daily gain.
- Silage quality critical to performance.
  - o Well preserved
  - o 20% DM
  - o 72% DMD
  - o Cost of €25 per tonne
- Grazing costs of €48 per head.
- Good animal health – dosing and other health costs at €11 per head.
- Transport and marketing at €40 per head.
- Half the interest cost on feed and animals borrowed at 7%.
- No mortality assumed.
- Selling price required only covers variable and fixed costs and does **not** include a margin.

Calculating the selling price required including a margin on finishing:-

$$\frac{\text{MARGIN REQUIRED (€)}}{\text{CARCASS WEIGHT (kg)}} + \text{BREAKEVEN PRICE REQUIRED (€/kg)} = \text{SELLING PRICE REQUIRED (€/kg)}$$

### Notes

- **Must maximise performance at grass and minimise indoor feeding period on silage in order to control costs.**
- **No meals fed in the budget outlined – it could be an option to feed up to 3 kg meals at grass for the last 45 days in order to sell earlier in a more favourable market.**
- **Low risk and low margin system.**