

**Weanling to Beef
(Steers & Heifers)
Teagasc Beef Budgets**

2013 / 2014

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	Bullocks	Heifers
Purchase Weight October (kg)	300	280
Feeding Period Days - First Winter	160	160
- At Grass	200	150
- Second Winter	125	60 (at grass)
Silage Required for 2 Winters (tonnes)	9	3.5
Meals - First Winter (kg/head/day)	1	1
- Second Winter (kg/head/day)	4.75	3
Liveweight at Sale (kg)	685	550
Age at Slaughter	24 months	20 months
Carcass Weight (kg)	377	296
Purchase weight	300	280
Assumed Purchase Price (€/100kg liveweight)	259	255
Purchase Price (€ / head)	777	714
Plus Costs: (€/head)		
Variable Costs (€)	556	296
Fixed Costs (€)	209	146
Total Costs (£)	765	442
Breakeven selling price required (€ / head)	1542	1156
Breakeven selling price required €/ kg carcass	4.09 Spring 2015	3.91 Nov/Dec 2014
EFFECT OF AUTUMN 2013 PRICE ON BREAKEVEN PRICE REQUIRED		
	Bullocks	Heifers
Lower Weanling Prices Autumn 2013		
- € per 100 kg liveweight	249	245
- Breakeven price required € / kg carcass	4.01	3.82
Assumed Weanling Price Autumn 2013		
- € per 100 kg liveweight	259	255
- Breakeven price required € / kg carcass	4.09	3.91
Higher Weanling Prices Autumn 2013		
- € per 100 kg liveweight	269	265
- Breakeven price required € / kg carcass	4.17	4.00

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

Assumptions

- Very good levels of efficiency with a high average daily gain.
- Meal cost at €260 per tonne
- Silage quality critical to performance.
 - Well preserved
 - 20% DM
 - 72% DMD
 - Cost of €25 per tonne
- Grazing costs of €57 per head.
- Good animal health – dosing and other health costs at €39 per head for steers and €24 per head for heifers
- Transport and marketing at €39 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.
- High level of management required at all stages.
- Veterinary and medical bills can be high with poor management.
- Sensitive to average daily gain over 450 to 500 day period.