Buying the right calf at an appropriate price, optimising nutrition and health, along with limiting disease pressure, are critical to the overall level of performance and profitability achievable from calf to beef systems.

Purchasing the calf
- Source only healthy calves from reliable suppliers.
- Do a budget before entering the market and don’t pay over the odds for calves.
- Calves should ideally be sourced from dairy farms that feed calves adequate levels of colostrum and have a high herd health status.
- Seek information on the herd’s health and feeding protocol, vaccination programme and any current or previous disease issues.

Key factors to consider:
- Avoid purchasing calves from numerous sources.
- Examine the calf thoroughly prior to purchase.
- Ask for the sire details. Target calves sired by bulls with positive carcass weight and conformation characteristics.
- Don’t purchase young calves.
- Target calves that will suit your system.

The calf’s traits:
- Select calves with no visible signs of disease, diarrhoea, discharge (mouth/eyes/nose), deformity, disability, injury or blindness.
- Calves should be alert with a clean, damp nose and bright eyes.
- Hooves should be firm and worn flat, not bulbous or round with soft, unworn tissue.
- Calves must not be lame and must be able to bear weight on all limbs.
- Navel cord should be dry, withered and shrivelled, not pink/red, raw or fleshy.
- Avoid calves with laboured breathing; relaxed breathing is desired.
- A calf should have a shiny, dry coat; avoid calves with signs of scratching, hair loss or infection.
- Older calves should be checked for rumen fill and they should not be hollow or bloated on the left hand side.
**Economics**

The table below provides a cost breakdown of the various steer and heifer systems from acquiring the calf at three weeks of age through to slaughter at a relatively high level of efficiency. Fixed costs were based on previous findings from Phase One of the Teagasc Green Acres Programme, while slaughter performance and carcass weight data were obtained from the national database and previous Teagasc research.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Age at slaughter</td>
<td>24 months</td>
<td>24 months</td>
<td>24 months</td>
<td>24 months</td>
<td>20 months</td>
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</tbody>
</table>

**Costs (excluding calf purchase cost)**

<table>
<thead>
<tr>
<th>Cost Description</th>
<th>FR/FR</th>
<th>JE/FR</th>
<th>AA/FR or HE/FR</th>
<th>AA/FR or HE/FR</th>
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</thead>
<tbody>
<tr>
<td>Calf rearing</td>
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<td>€124</td>
<td>€124</td>
<td>€124</td>
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<tr>
<td>First season at pasture</td>
<td>€99</td>
<td>€92</td>
<td>€99</td>
<td>€92</td>
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<tr>
<td>First winter</td>
<td>€107</td>
<td>€96</td>
<td>€107</td>
<td>€96</td>
</tr>
<tr>
<td>Second season at pasture</td>
<td>€149</td>
<td>€135</td>
<td>€149</td>
<td>€222</td>
</tr>
<tr>
<td>Second winter</td>
<td>€265</td>
<td>€241</td>
<td>€218</td>
<td>€0</td>
</tr>
<tr>
<td><strong>Total variable costs/head</strong></td>
<td><strong>€744</strong></td>
<td><strong>€688</strong></td>
<td><strong>€697</strong></td>
<td><strong>€534</strong></td>
</tr>
<tr>
<td>Number slaughtered/ha</td>
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<td>2.5</td>
<td>2.5</td>
<td>3.3</td>
</tr>
<tr>
<td>Fixed costs/head</td>
<td>€233</td>
<td>€233</td>
<td>€233</td>
<td>€179</td>
</tr>
<tr>
<td><strong>Total costs/head (excluding calf price)</strong></td>
<td><strong>€977</strong></td>
<td><strong>€921</strong></td>
<td><strong>€930</strong></td>
<td><strong>€713</strong></td>
</tr>
</tbody>
</table>

**Carcass characteristics**

| Carcass weight | 316kg | 316kg | 280kg | 316kg | 255kg |
| Carcass grade | O-3+  | O-3+  | P+3+  | O+3+  | O=3+  |

**Economics**

- **Budgeted base price (c/kg) (A)**: 365c/kg
- **Pricing structure (B)**: -15c/kg*, -15c/kg*, -25c/kg**, +12c/kg***, -1c/kg****
- **Planned price (C = A - B)**: 350c/kg
- **Carcass weight target (D)**: 316
- **Carcass value (E = C x D)**: €1,106
- **Cost (excluding calf price) (F)**: €977
- **Budgeted calf price (G)**: €50
- **Total cost (H = F + G)**: €1,027
- **Profit/head (E - H)**: €79

* -15c/kg = -24c/kg (O-) + 7c/kg (35% QPS payment) + 2c/kg (15% x 12c/kg on O-).
** -25c/kg = -30c/kg (P+) + 4c/kg (20% QPS payment) + 1c/kg (10% x 12c/kg on O-).
*** +12c/kg = -12c/kg (O+) + 16.8c/kg (84% QPS payment) + 6.6c/kg (66% breed bonus) +0.6c/kg (5% x 12c/kg on O-).
**** -1c/kg = -18c/kg (O=) + 10c/kg (50% QPS payment) + 5c/kg (50% breed bonus) + 2c/kg (15% x 12c/kg on O-).

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More information on the Teagasc Green Acres Programme can be found at Teagasc.ie and on AgriLand.ie.