

**Bull Beef Systems -  
Continental Weanlings  
Teagasc Beef Budgets**

**2013 / 2014**

Finishing System	Silage & Meals	All Concentrate and Straw Purchase 320 or 420 kg Weanling			
		6 month finishing		8.5 month finishing	
		320	420	320	420
Purchase Weight October (kg)	320	320	420	320	420
Feeding Period Days - First Winter (Total)	230	180		257	
Silage Required (t) or Straw @ ~ 1 kg/day	5 tonnes	180 kg	220	260 kg	320
Meals - kg/head/day					
- Introduction Period (20 days)	-	4		4	
- Finishing Period	4.5	9.5	11.5	10	12
Average Daily Gain in finishing period (kg)	1.25	1.5		1.35	
Sale Date (assuming October purchase)	Early June	Mid April		Early July	
Liveweight at Sale (kg)	608	575	675	655	755
Carcass Weight (kg)	346	328	385	380	438
Purchase weight	320	320	420	320	420
Assumed Purchase Price (€/100kg liveweight)	263	263	254	263	254
Purchase Price (€ / head)	842	842	1067	842	1067
<b>Plus Costs: (€/head)</b>					
Variable Costs (€)	468	516	599	748	871
Fixed Costs (€)	137	111	121	159	173
<b>Total Costs (€)</b>	<b>594</b>	<b>627</b>	<b>720</b>	<b>907</b>	<b>1044</b>
<b>Breakeven selling price required (€ / head)</b>	<b>1436</b>	<b>1469</b>	<b>1787</b>	<b>1749</b>	<b>2111</b>
<b>Breakeven selling price required (€ / kg carcass)</b>	<b>4.15</b>	<b>4.48</b>	<b>4.64</b>	<b>4.60</b>	<b>4.82</b>
EFFECT OF AUTUMN 2013 WEANLING PRICE ON BREAKEVEN PRICE REQUIRED IN 2014					
	Silage & Meals	All Meals		All Meals	
<b>Lower Weanling prices Autumn '13</b>					
- € per 100 kg liveweight	249	253	244	253	244
- Breakeven price required € / kg carcass	4.06	4.33	4.53	4.52	4.72
<b>Assumed Weanling Price Autumn '13</b>					
- € per 100 kg liveweight	259	263	254	263	254
- Breakeven price required € / kg carcass	4.15	4.43	4.64	4.60	4.82
<b>Higher Weanling Prices Autumn 2013</b>					
- € per 100 kg liveweight	269	273	264	273	264
- Breakeven price required € / kg carcass	4.24	4.53	4.75	4.68	4.92

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.
  - o Well preserved
  - o 20% DM
  - o 72% DMD
  - o Cost of €25 per tonne
- Good animal health – dosing and other health costs at €35 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**

- **Secure market outlet required for bulls before commencing system.**
- **Some markets have upper carcass weight and age limits.**
- **High risk system – sensitive to buying & selling price & performance achieved.**