

Bill Of Quantities 2025

Guideline usage for farm inputs based on Teagasc best practice protocols

Farm Physical Characteristics and assumptions

120 cows farm running 25 heifer replacement units

45 Ha milking platform. Milking platform SR of 2.67 cows/ha

60 Ha farmed in total of which 40 Ha is owned and 20 ha is leased @ €614/Ha

Static farm size - same herd annually so no inventory associated costs

Overall Stocking rate of 2.42 LU/Ha

Farm Stocked @ 218 kg Org N/Ha based on middle band cows @ 92 kg Org N/cow

There is no stock bulls. The farm will operate 100% AI strategy

11t DM/Ha pasture utilization assumed (growth of 12.9t DM/Ha based on 85% efficiency)

Net Pasture utilized per cow 4,526 kg DM per cow

Planned meall feeding of 688 kg DM concentrates per cow

There is no purchased fodder in the costs. Is is based on the farm being self sufficient in fodder

Planned milk production of 472 kg MS/cow delivered (5,579 litres/cow @ 3.7% protein and 4.5% fat)

Surplus calves sold @ €100/head and cull cows @ €550/head

Depreciation is averaged based on PM 2023 data

Interest calculation is based on €200,000 borrowed @ 4.5% interest rate over 15 years.

The interest charged is for the middle year of the loan

Some fixed costs are annualized. For example in machinery running there is 1 tractor tyre per year.

Units per cow gives the quantity of each input type on a per cow basis.

Category	Line Item	Unit type	Usage units	Units/cow	Totals (€)	€/cow
Total Concentrate			103.5	0.8625	33,088	276
Dairy Concentrate	14% Dairy	Tonnes	96	0.80	29,280	244.00
Youngstock Concentrate	Replacements	Tonnes	7.5	0.06	2,363	19.69
Dairy Concentrate	Dry Cow Minerals	Tonnes	1	0.01	1,280	10.67
Dairy Concentrate	Standard Silage sample	Samples	2	0.02	70	0.58
Dairy Concentrate	Mineral Silage Sample	Samples	1	0.01	95	0.79
Total Fertilizer			66.6	0.56	20,380	170
Fertilizer	18:06:12 +S	Tonnes	8.4	0.07	4,502	37.52
Fertilizer	Muriate of Potash	Tonnes	2	0.02	970	8.08
Fertilizer	Protected Urea 38:0:0:7	Tonnes	10	0.08	5,130	42.75
Fertilizer	Protected Urea 46%	Tonnes	16.2	0.14	8,878	73.98
Fertilizer	Lime	Tonnes	30	0.25	900	7.50
Vet Total					13,989	117
Vet General	Vet call outs	Visit	6	0.05	390	3.25
Vet General	Antibiotics	Bottle	10	0.08	320	2.67
Vet General	Lactating cow tubes	3 Tubes Per Case	90	0.75	297	2.48
Vet General	Dry cow tubes	Per Tube	400	3.33	880	7.33
Vet General	Teat sealers	Per Tube	480	4.00	811	6.76
Vet General	Calcium (Milk Fever)	Bottle (400ml)	10	0.08	115	0.96
Vet General	Flutter valve & needle set	1 unit	1	0.01	25	0.21
Vet General	Syringes and needles	Multiple	1	0.01	25	0.21
Vet General	General farm disinfectant	Litres	5	0.04	90	0.75
Vet General	Milk & Blood Sampling	Per Sample	10	0.08	300	2.50
Vet General	Hoof Pair	Per Cow	48	0.40	1,200	10.00
Vet General	Foot Bath Solution	Litres	374	3.12	2,431	20.26
Vet General	Faecal Sampling	Pooled Sample	5	0.04	175	1.46
Vet General	Worm Dose Injection Animec	Litre	0.5	0.00	39	0.33
Vet General	Worm Dose Oral Albex 10%	Litres	3.5	0.03	60	0.50
Vet General	Fluke Dose Endofluke	Litres	2.5	0.02	238	1.98
Vet General	Poron (Lice) Butox	Litres	10	0.08	620	5.17
Vet General	Worm dose Levicide	Litres	0.5	0.00	12	0.10
Vet General	Fluke dose Cows ZaniL	Litres	15	0.13	285	2.38
Vet General	1 box of Lectade (48sachets)	Box	1	0.01	150	1.25
Vet General	Arm length gloves	Box	2	0.02	52	0.43
Vet General	Iodine	Litres	2	0.02	38	0.32
Vet General	Calving Disinfectant (Salvon)	Litres	2	0.02	20	0.17
Vet General	Calving Superlube	Litres	2.5	0.02	13	0.11
Vet General	Calving Jack Ropes (Pair)	Pair (2 Ropes)	1	0.01	10	0.08
Vet General	Herd Test	Annual	1	0.01	850	7.08
Vet Vaccines	Salmonella	Shot	170	1.42	1,108	9.24
Vet Vaccines	BVD	Shot	170	1.42	636	5.30
Vet Vaccines	Lepto	Shot	170	1.42	464	3.87
Vet Vaccines	IBR	Shot	170	1.42	422	3.51
Vet Vaccines	Rotovac Corona	Shot	120	1.00	1,236	10.30
Vet Vaccines	Calves RSV-Pi3- Intranasel	Shot	25	0.21	163	1.36
Vet Vaccines	Calves IBR Live injection	Shot	50	0.42	124	1.03
Vet Vaccines	Calves Clostridal	Shot	50	0.42	67	0.55
Vet Vaccines	Calves RSV-Pi3 - Injectable	Shot	50	0.42	325	2.71
Total Breeding and AI					14,062	117
Breeding and AI	Sync Programme	Heifer	25	0.21	675	5.63
Breeding and AI	Sexed Straws	Straw	55	0.46	2,530	21.08
Breeding and AI	DBI Straws	Straw	180	1.50	2,880	24.00
Breeding and AI	Arm Charge	Per Serve 1st	145	1.21	2,755	22.96
Breeding and AI	Arm Charge	Per Serve 2nd	94	0.78	1,504	12.53
Breeding and AI	Tail Paint	Bottle	12	0.10	240	2.00
Breeding and AI	Scanning	Scan	170	1.42	680	5.67
Breeding and AI	ICBF Herdplus	ICBF	1	0.01	160	1.33
Breeding and AI	Freeze Branding	Animal	25	0.21	238	1.98
Breeding and AI	Milking Recording	Recording	6	0.05	2,400	20.00

Total Young stock Rearing					5330.00	44.42
Youngstock Concentrate	Milk Replacer	Bag	50	0.42	2,850	23.75
Youngstock Concentrate	Concentrate	Tonnes	2.5	0.02	1,050	8.75
Youngstock Concentrate	Calf Tags	Tag	130	1.08	650	5.42
Youngstock Concentrate	Genotyping calves (130)	Calf	130	1.08	780	6.50
Total Contractor					36,095	301
Contractor	Pit Silage	Acre	115	0.96	22,425	186.88
Contractor	Baling including everything	Bale	120	1.00	3,600	30.00
Contractor	Slurry Spreading	Hour	60	0.50	5,100	42.50
Contractor	Reseed Ploughing	Acre	15	0.13	840	7.00
Contractor	Reseed Till and Sow	Acre	15	0.13	1,650	13.75
Contractor	Spray x 2	Acre	30	0.25	480	4.00
Contractor	Spray Permanent	Acre	20	0.17	320	2.67
Contractor	Hedge Cutting	Hour	21	0.18	1,680	14.00
Seed and spray Total					5,534	46
Seed and Spray	Grass Seed	Acre	15	0.13	1,200	10.00
Seed and Spray	Spray (Burning off)	Acre	15	0.13	510	4.25
Seed and Spray	Spray Post Emergence	Acre	15	0.13	630	5.25
Seed and Spray	Spray Permanent Pasture	Acre	20	0.17	600	5.00
Seed and Spray	Lime for reseed 15 acers at 2.5 tonns /acre	Tonnes	38	0.32	1,140	9.50
Seed and Spray	Reseeding fertiliser,10:10:20	Tonnes	2	0.02	1,184	9.87
Seed and Spray	Soil Sampling	Sample	10	0.08	270	2.25
Total Milking parlour					8,573	71
Milking Parlour	Service	Annual Call Out	1	0.01	1,500	12.50
Milking Parlour	Liners	Pack of 4	28	0.23	1,120	9.33
Milking Parlour	Rubberware	Annual Cost	1	0.01	500	4.17
Milking Parlour	Milk Filters	Box (200)	3	0.03	270	2.25
Milking Parlour	Blue Paper Rolls for Milking	Pack of 6	10	0.08	280	2.33
Milking Parlour	Spares	Annual	1	0.01	200	1.67
Milking Parlour	Teat Disinfection	200 Litre Container	5	0.04	2,250	18.75
Milking Parlour	Detergent (Milking Machine)	Litres	210	1.75	609	5.08
Milking Parlour	Descaler (Milking Machine)	Litres	420	3.50	1,134	9.45
Milking Parlour	Detergent (Bulk Tank)	Litres	75	0.63	206	1.72
Milking Parlour	Acid (Bulk Tank)	Litres	120	1.00	324	2.70
Milking Parlour	Milking Gloves	Box (100)	12	0.10	180	1.50
Total Levies					2,112	18
Levies and transport	Milk Levies	Cent per Litre	669534		1,406	11.72
Levies and transport	Culled Cow Transport	Per Cow	20	0.17	400	3.33
Levies and transport	Levies (Culled Cows)	Per Cow	20	0.17	306	2.55
Total Animal Bedding					4,420	37
Animal bedding	Cubicle Lime	Tonne Bag	8	0.07	2,320	19.33
Animal bedding	Straw	4x4 Bale	84	0.70	2,100	17.50
Total Sundry Variable					800	7
Sundry Variable	Knackery	Cows	2	0.02	200	1.67
Sundry Variable	Knackery	Calves	4	0.03	100	0.83
Sundry Variable	Water Charges	Annual Charge	1	0.01	500	4.17
Total Hired Labour					18,640	155
Hired Labour	Collage Student	Week	16	0.13	5,600	46.67
Hired Labour	Relief Milking	Milking	80	0.67	6,000	50.00
Hired Labour	Holidays	Hours	80	0.67	1,840	15.33
Hired Labour	Family Help (1 day /week)	Week	52	0.43	5,200	43.33

Total Machinery running					7,251	60
Machinery Running	Tractor Service	Annual	1	0.01	750	6.25
Machinery Running	Tyre Repair & Call Out	Per call out	2	0.02	226	1.88
Machinery Running	Rear tractor tyre	Tyre	1	0.01	740	6.17
Machinery Running	Front tractor tyre	Tyre	1	0.01	470	3.92
Machinery Running	Car trailer tyre	Tyre	2	0.02	210	1.75
Machinery Running	Greace cartridges	Per Cartridge	5	0.04	29	0.24
Machinery Running	Quad service	Annual	1	0.01	310	2.58
Machinery Running	Petrol for Quad	Litres	480	4.00	816	6.80
Machinery Running	Disc blades for disc mower	Per disc	12	0.10	24	0.20
Machinery Running	Vacuum Pump Oil - Slurry Tanker	Litre	10	0.08	50	0.42
Machinery Running	Tractor Insurance	Annual	1	0.01	560	4.67
Machinery Running	Fuel	Litres	1200	10.00	1,236	10.30
Machinery Running	Repairs	Annual	1	0.01	500	4.17
Machinery Running	Quad Insurance	Annual	1	0.01	230	1.92
Machinery Running	Machinery Maintenance	Annual	1	0.01	1,100	9.17
Total Car/ESB/Phone					12,554	105
Electricity car phone	ESB	€/1000	669	5.58	7,493	62.44
Electricity car phone	Jeep	Service	1	0.01	360	3.00
Electricity car phone	Jeep	Tyres	4	0.03	800	6.67
Electricity car phone	Jeep	Tax	1	0.01	333	2.78
Electricity car phone	Jeep	Insurance	1	0.01	600	5.00
Electricity car phone	Jeep/Diesel	Litres	1040	8.67	1,768	14.73
Electricity car phone	Phone (Landline & Broadband)	Month	12	0.10	600	5.00
Electricity car phone	Phone (Mobile)	Month	12	0.10	600	5.00
Dep Buildings	Buildings	Annual Charge	1		11,150	92.92
Dep Machinery	Machinery	Annual Charge	1		11,240	93.67
Insurance	Farm Insurance	Per cow	120	1.00	3,600	30.00
Total Profesional fees					2,395	20
Prof fees	Teagasc Client + Derogation	Annual Charge	1	0.01	795	6.63
Prof fees	Accountant	Annual Charge	1	0.01	1,600	13.33
Land lease	Land Lease	Hectare	20	0.17	12,280	102.33
Total Repairs					9,846	82
Repairs	Electric Fence (Wire, Posts & Labour)	Metres	300	2.50	750	6.25
Repairs	Barbed wire	Metres	200	1.67	960	8.00
Repairs	Cow drinkers	200 gallon	2	0.02	692	5.77
Repairs	Roll 100 metre of 32mm blue water pipe	Rolls	2	0.02	424	3.53
Repairs	Field gates	16 foot	4	0.03	1,000	8.33
Repairs	804 crushed stone	Tonnes	40	0.33	1,800	15.00
Repairs	RSJ steel 127/76/13	Meters	12	0.10	420	3.50
Repairs	Concrete	Cubic Metres	20	0.17	2,700	22.50
Repairs	Automatic scraper service	Annual	1	0.01	1,100	9.17
Interest and Credit	Interest and Credit	Annual	1		5,026	41.88

