

Weanling to Beef (Steers & Heifers)

Teagasc Beef Budgets 2024 / 2025

	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)	343	312
Purchase Price (€ / head)	1029	874
Plus Costs: (€/head)		
Variable Costs (€)	905	445
Fixed Costs (€)	249	171
Total Costs (£)	1154	616
Breakeven selling price required (€ / head)	2183	1490
Breakeven selling price required € / kg carcass	5.79 Spring 2026	5.02 Nov/Dec 2025
EFFECT OF AUTUMN 2024 PRICE ON BREAKEVEN PRICE REQUIRED		
	Bullocks	Heifers
Lower Weanling Prices Autumn 2024		
- € per 100 kg liveweight	3.33	3.02
- Breakeven price required € / kg carcass	5.71	4.93
Assumed Weanling Price Autumn 2024		
- € per 100 kg liveweight	3.43	3.12
- Breakeven price required € / kg carcass	5.79	5.02
Higher Weanling Prices Autumn 2024		
- € per 100 kg liveweight	3.53	3.22
- Breakeven price required € / kg carcass	5.88	5.12

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 €310 per tonne
- Silage quality critical to performance.
 - Well preserved
 - 20% DM
 - 72% DMD
 - Cost of €45 per tonne
- Grazing costs of 10c/KgDM 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:-

$$\begin{array}{ccccc} \text{MARGIN REQUIRED (€)} & & \text{BREAKEVEN} & & \text{SELLING PRICE} \\ \hline & + & \text{PRICE} & = & \text{REQUIRED} \\ \text{CARCASE WEIGHT (kg)} & & \text{REQUIRED (€/kg)} & & \text{(€/kg)} \end{array}$$

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.