Beef Budgets 2025/2026

Forward Store to Beef Heifer (Spring 2024 born)



| | Continental | Dairy X |
|---|-------------|---------|
| Purchase Weight October (kg) | 500 | 450 |
| Weight gain | | |
| Winter 90 days/70 days | 100kg | 77kg |
| Silage required (tonnes) | 2.6T | 1.8T |
| Meal kg/head/day | 5 | 5 |
| Liveweight at sale (kg) | 600 | 542 |
| Carcass weight (kg) | 330 | 271 |
| | | |
| Purchase weight | 500 | 450 |
| Assumed Purchase Price (€/kg/liveweight) | 4.74 | 4.2 |
| Purchase Price (€/head) | 2370 | 1890 |
| Plus costs:(€/head) | | |
| Variable Costs(€) | 342 | 246 |
| Fixed Costs (€) | 63 | 49 |
| Total Costs (€) | 405 | 295 |
| Breakeven selling price required (€/head) | 2775 | 2185 |
| Breakeven selling price required (€/kg carcass) | 8.41 | 8.06 |



Forward Store to Beef Heifer (Spring 2024 born)



| Effect of Autumn 2025 Store Price on Breakeven Price Required Winter 2025/ Spring 2026 | | | | |
|---|--------------|---------|--|--|
| | Continentals | Dairy X | | |

| | Continentals | Dairy X | | |
|---------------------------------------|--------------|---------|--|--|
| Lower Store Prices Autumn 2025 | | | | |
| € per kg liveweight | 4.54 | 4 | | |
| Breakeven price required €/kg carcass | 8.11 | 7.73 | | |
| Assumed Store Price Autumn 2025 | | | | |
| € per kg liveweight | 4.74 | 4.2 | | |
| Breakeven price required €/kg carcass | 8.41 | 8.06 | | |
| Higher Store Prices Autumn 2025 | | | | |
| € per kg liveweight | 4.94 | 4.4 | | |
| Breakeven price required €/kg carcass | 8.71 | 8.39 | | |

Assumptions

- Very good levels of efficiency with a high average daily gain.
- Meal cost of €340 per tonne

Silage quality critical to performance

- · Well preserved
- 25% DM
- 72% DMD
- Cost of €45 per tonne

Continental Heifer ADG

- Finishing Period 1.15kg/head/day
- Kill-Out 55%
- Daily intake 2% of body weight



Beef Budgets 2025/2026

Forward Store to Beef Heifer (Spring 2024 born)



Assumptions

Dairy X Heifer ADG

- Finishing Period 1.1kg/head/day
- Kill-Out 50%
- Daily intake 2.1% of body weight
- Good animal health dosing and other health costs at €6 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.
- Calculate the selling price required including a margin on finishing:

Margin required (€)

Carcass Weight (kg)

Breakeven Price
required (€/kg)

Required (€/kg)

