

**Table 1:** Performance of hill lambs on lowland pasture

	Lamb weight category (kg)		
	< 25kg	25kg to 30kg	>30kg
Purchase weight	< 25kg	25kg to 30kg	>30kg
Average daily gain (g/day)	145	110	104
Ten-week gain at grass (kg)	10.2	7.7	7.3

**Table 2:** Energy content of various ingredients

High energy	Medium energy	Low energy
Cereals (maize, barley, oats, wheat)	Maize gluten	Pollard/wheat feed
Pulps (citrus and beet)	Soya hulls	Palm kernal
Soyabean meal	Rapeseed meal	Sunflower
Distillers grains		Oatfeed
Peas and beans		Cottonseed
Molasses (<5%)		
Oil (small quantities)		

**Table 3:** Example finishing budget

Inputs	Finish indoors	Grazing period and finish indoors
Date of purchase	20 October 2017	20 October 2017
Purchase weight (kg)	27	27
Purchase price (€)	35.00	35.00
Meal feeding at grass date	20 October 2017	20 December 2017
Housing date	1 November 2017	31 December 2017
Concentrate price (€/t)	280.00	280.00
Veterinary costs (€/lamb)	2.50	2.50
Transport costs (€/lamb)	3.00	3.00
Other costs (€/lamb)	3.00	3.00
Interest rate (%)	3	3
Mortality (%)	3	3
Gender	Ram	Ram
Breed	Mountain	Mountain
Grass quality	Average	Average
Target carcase weight (kg)	22.5	22.5
Predicted carcase price €/kg	4.90	5.30
Projected carcase price €/kg (historical)	4.86	5.29
<b>Outputs</b>		
Date of sale	2 February 2018	30 March 2018
Days on farm	105	161
Days on grass alone	0	61
Gain at grass (kg)	0	1.70
Days creep feeding	12.00	11
Gain on creep (kg)	0.97	0.20
Weight at housing (kg)	27.97	28.90
Days fed concentrate only	93.00	89
Gain on all concentrate diet (kg)	23.25	22.25
Concentrate required/lamb (kg)	122.00	116
Concentrate required/lamb (€)	34.16	32.56
Final lamb liveweight (kg)	51.14	51.14
Carcase weight (kg)	22.50	22.5
Lamb price (€/kg)	4.90	5.30
Value of carcase (€)	108.93	117.93
Expenses	82.08	87.74
Gross margin excluding fixed costs (€)	26.85	30.19