

Table 1. Itemised costs for a dairy and cattle unit

Items	Cost per item (€)	Dairy unit costs (€) (Fig. 1)	Slatted cattle unit costs (€) (Fig. 2)
Roof	55 (per m ²)	25,355	10,760
Side-cladding	18 (per m ²)	1,800	502
Tank	72 (per m ³)	27,979	22,240
Cubicles and cubicle beds	120 (each)	8,040	-
Mats	41 (each)	2,747	-
Concrete floors	19 (per m ²)	4,950	1,696
External walls	127(per linear metre)	5,360	1,968
Sliding doors	75 (per m ²)	3,825	-
Path, meal trough and shutters	175 (per linear metre)	-	3,360
Feeding barriers	150 (per bay)	900	600
Automatic scrapers	2350 (per passageway)	4,700	-
Water troughs	200 (each)	400	400
Electrical work	330 (per bay)	1,980	1,320
Concrete apron adjacent to gable ends	21 (per m ²)	1,680	650
Total Costs (+ VAT)	-	88,939	43,496
Number of animals	-	67	60
Cost per animal	-	1,327	725
Grant (@40%)	-	20,320	17,400
Net cost	-	68,619	26,096
Net cost per animal	-	1,024	435
Roof, tank and cubicles for dairy unit (% of total)	-	71%	-
Roof and tank for cattle unit (% of total)	-	-	76%

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