

CONSTRUINDO SABERES, FORMANDO PESSOAS E TRANSFORMANDO A PRODUÇÃO ANIMAL

PROFITABILITY ANALYSIS OF SUPPLEMENTATION STRATEGIES FOR GROWING NELLORE BULLS ON PASTURE

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The objective of this study was to analyze if the profitability of supplementation strategies for growing Nelore bulls is affected by the market seasonality over the years; and whether this variation would justify alter the supplementation strategy used by the farmers, to maintain the profitable production system. Performance data were obtained from Roth et al. (2017). Twelve supplementation strategies were evaluated. The supplements were determined according the period of the year (dry season, summer and autumn) and the profitability of each supplementation strategies was evaluated between 2004 and 2017. For the analysis, the price of the calf and the price of sale of the lean cattle in the previous were used. This allowed to consider the fluctuations (increase and/or decreased) in the sale price of the two categories. The price fluctuations during the study (2004-2017) were monetarily corrected, applying the General Price Index - Internal Availability (IGP-IA), published by the *Fundação Getúlio Vargas*. December 2017 was the month and year reference, promoting the financial update of the cash flow that measured the inflows and disbursements with the activity. For cost analysis, the production items were identified and classified in revenues, fixed costs (indirect costs) and variable costs (direct expenses), thus determined the components of production cost. For profitability calculation, was considered the result (profit or loss), discounted the income tax and the gross revenue obtained in the production system, according to the supplementation strategy. Three supplementation strategies were the best: the use of protein supplement in the dry season, mineral salt in the summer and protein supplement in the autumn; or protein-energy supplement in the dry season and protein supplement in the summer and autumn; or protein-energy supplement in the dry season, protein supplement in the summer and protein-energy supplement in the autumn; with average profitability of 11%, 8% and 7%, respectively. According to the profitability results, it is concluded that, regardless of market seasonality in the Brazil, these strategies had higher profitability over the years. Therefore, it is not necessary alter the supplementation strategy over the years to keep the production system profitable.

Keywords: cost of production, economic indicator, protein supplement, protein-energy supplement

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