



Department of  
**Agriculture, Environment  
and Rural Affairs**

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CAP POLICY, ECONOMICS AND STATISTICS DIVISION

## Northern Ireland Farm Performance Indicators 2015/16



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## **FOREWORD**

The principal function of the Farm Business Survey (FBS) is to inform the UK Government and EU agricultural policy makers of the current financial state of the different sectors of UK farming. However, the FBS also provides a wealth of physical and financial data which are collated, analysed and presented in this annual Farm Performance Indicators publication.

A range of physical and financial performances for each of the main farm enterprises is presented, against which producers can assess, or benchmark, the performance of their own particular enterprises. In addition, fixed costs data by farm type are also available so that farmers can make some assessment of their expenditure on overheads. The performance data refer to results achieved by farmers with annual management accounts ending within a six month period beginning January 2016.

It is hoped that farmers will find this performance data useful. CAP Policy, Economics & Statistics Division, DAERA, would welcome any suggestions for changes in content or format from users of the data and these can be forwarded to Paul Keatley, whose contact details are shown on page 2.

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## **NORTHERN IRELAND FARM PERFORMANCE INDICATORS**

In recent years, 'benchmarking' has become the widely accepted term used when comparing the performance of individual businesses against standards of performance set for their industrial sectors. As far as agricultural production is concerned, this is not a new process. Farmers have been comparing the performance of their enterprises and businesses with published data since the 1930s.

### ***Source of farm performance data for Northern Ireland***

In Northern Ireland, farm accounts from a representative sample of 360 farms across Northern Ireland are submitted to the Farm Business Survey (FBS). These are processed in gross margin format by CAP Policy, Economics & Statistics Division of the Department of Agriculture, Environment and Rural Affairs (DAERA). This means that, in addition to whole farm data, detailed physical and financial data for individual farm enterprises are available for comparison purposes.

### ***Classification of farm performance data***

Each of the enterprise performances is assessed on the basis of either gross margin per head or gross margin per hectare. Given the range in performance achieved by producers, the gross margin of each farm enterprise is generally classified under one of four headings viz:- excellent, good, moderate and poor. The good and moderate categories comprise all the enterprises with gross margins within one standard deviation above and below the mean value respectively. Those enterprises with performances which fall within the range one and

two standard deviations above and below the mean performance respectively, comprise the excellent and poor categories. When there is a normal distribution of results, the excellent category includes approximately 15% of farms, good 33%, moderate 33% and poor 15%. Approximately 4% of the farm enterprises in the sample are excluded, that is the 2% of results which are beyond two standard deviations on either side of the mean result. An 'excellent' or 'good' gross margin represents an above average performance whereas 'moderate' or 'poor' represent a below average performance.

### ***Assessment of performance***

By comparing an enterprise's performance with that of the published 'farm performance indicators', the farmer can immediately assess where the performance of the enterprise is in relation to the range in performances being achieved by other producers. More detailed analysis of an enterprise's performance can assist the farmer to identify the strengths and/or weaknesses in the performance of the particular enterprise. This can then be fed back into the management process thereby leading to an improvement not only in enterprise performance but also in whole farm performance.

### ***Area Based Subsidy Payments***

As area based subsidy schemes are decoupled from production and not linked to any particular enterprise, their associated payments are not included in enterprise output. Therefore, the Gross Margin results presented in this publication **exclude subsidies**.

## ***Interpretation of data***

When comparing individual enterprise data against the performance indicators, it is most unlikely that each aspect of performance will be in the same farm performance category. For instance, some criteria could be in the 'excellent' category while others may not. If improvements are sought in overall enterprise performance, it is important to consider all of the impacts of any proposed change on other criteria. Therefore, care must be taken when trying to improve performance and it may be worthwhile to seek advice to ensure that proposals are sound and do not have an adverse effect on other performance criteria.

Farmers should be aware of how the performances of their enterprises compare with other farms and be able to determine which criteria, if any, can be improved. This analysis is likely to be the first step for many farmers on a pathway to try to improve their farm income.

Many sources of farm performance data are available in the UK, mainly from the universities which collect and analyse data on behalf of the Department of the Environment, Food and Rural Affairs (DEFRA) for the FBS in England and Wales. For Northern Ireland farmers, data derived from the NI FBS can be obtained by contacting CAP Policy, Economics & Statistics Division, Room 814, Dundonald House, Upper Newtownards Road, Ballymiscaw, Belfast, BT4 3SB (Tel: 028 9052 4750) or on the Department of Agriculture, Environment and Rural Affairs web site at <http://www.daera-ni.gov.uk>

## SUMMARY OF MAIN ENTERPRISE GROSS MARGINS, 2015/16

	GROSS MARGIN	
	AVERAGE	EXCELLENT
	£ per head	
<b>Dairy Cows</b>	510	705
<b>Suckler Cows</b>		
<b>Non LFA</b>	217	-
<b>Disadvantaged Area</b>	184	305
<b>Severely Disadvantaged Area</b>	189	293
<b>Breeding Ewes</b>		
<b>Non LFA</b>	51	77
<b>Disadvantaged Area</b>	40	60
<b>Severely Disadvantaged Area (Cross-Bred Flocks)</b>	36	64
<b>Severely Disadvantaged Area (Hardy Hill Breeds)</b>	17	45
<b>Pigs - Birth to Bacon</b>	21	-
	£ per hectare	
<b>Crops</b>		
<b>Spring Barley</b>	448	722
<b>Winter Wheat</b>	789	-
<b>Winter Barley</b>	678	-
<b>Spring Wheat</b>	-	-
<b>Spring Oats</b>	634	-
<b>Winter Oats</b>	679	-
<b>Ware Potatoes</b>	3515	-

- indicates no data available

## AVERAGE GROSS MARGIN RESULTS, 2011/12 - 2015/16

	2011/12	2012/13	2013/14	2014/15	2015/16
	<b>£ per head</b>				
<b>Dairy Cows</b>	<b>967</b>	<b>745</b>	<b>1052</b>	<b>877</b>	<b>510</b>
<b>Suckler Cows</b>					
<b>Non LFA</b>	<b>151</b>	<b>167</b>	<b>145</b>	<b>172</b>	<b>217</b>
<b>Disadvantaged Area</b>	<b>181</b>	<b>177</b>	<b>169</b>	<b>186</b>	<b>184</b>
<b>Severely Disadvantaged Area</b>	<b>154</b>	<b>136</b>	<b>149</b>	<b>148</b>	<b>189</b>
<b>Breeding Ewes</b>					
<b>Non LFA</b>	<b>69</b>	<b>43</b>	<b>44</b>	<b>58</b>	<b>51</b>
<b>Disadvantaged Area</b>	<b>58</b>	<b>33</b>	<b>25</b>	<b>34</b>	<b>40</b>
<b>Severely Disadvantaged Area (Cross-Bred Flocks)</b>	<b>55</b>	<b>26</b>	<b>18</b>	<b>39</b>	<b>36</b>
<b>Severely Disadvantaged Area (Hardy Hill Breeds)</b>	<b>36</b>	<b>9</b>	<b>7</b>	<b>25</b>	<b>17</b>
<b>Pigs - Birth to Bacon</b>	<b>22</b>	<b>21</b>	<b>32</b>	<b>28</b>	<b>21</b>
	<b>£ per hectare</b>				
<b>Crops</b>					
<b>Spring Barley</b>	<b>673</b>	<b>817</b>	<b>727</b>	<b>578</b>	<b>448</b>
<b>Winter Wheat</b>	<b>1185</b>	<b>916</b>	<b>1084</b>	<b>793</b>	<b>789</b>
<b>Winter Barley</b>	<b>1074</b>	<b>1020</b>	<b>935</b>	<b>709</b>	<b>678</b>
<b>Spring Wheat</b>	<b>651</b>	<b>1018</b>	<b>944</b>	<b>-</b>	<b>-</b>
<b>Spring Oats</b>	<b>847</b>	<b>707</b>	<b>770</b>	<b>676</b>	<b>634</b>
<b>Winter Oats</b>	<b>1202</b>	<b>-</b>	<b>1174</b>	<b>953</b>	<b>679</b>
<b>Ware Potatoes</b>	<b>1721</b>	<b>7322</b>	<b>2379</b>	<b>2582</b>	<b>3515</b>

- indicates no data available

## DAIRY COWS, 2015/16

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	17	30	35	18	100	
Average herd size	134	119	83	97	105	
<b>ENTERPRISE OUTPUT</b>	<b>£ per cow</b>					
Milk	1579	1555	1382	1205	1454	
Calves	115	101	94	108	103	
Herd replacement	-132	-167	-172	-229	-171	
Leasing receipts	-	-	-	-	-	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1562</b>	<b>1489</b>	<b>1304</b>	<b>1084</b>	<b>1386</b>	
<b>VARIABLE COSTS</b>						
Concentrates	590	643	498	561	578	
Hay, silage, forage & grazing	148	144	194	155	160	
Vet, medicine & sundries	120	135	154	143	138	
Leasing costs	-	-	-	-	-	
<b>TOTAL VARIABLE COSTS</b>	<b>857</b>	<b>922</b>	<b>846</b>	<b>859</b>	<b>876</b>	
Gross Margins - per cow	705	567	458	225	510	
- per hectare	1741	1330	854	399	1075	
- per 1000 litres	97	75	67	37	72	
Milk yield per cow (litres)	7254	7595	6884	6121	7078	
Milk price per litre (pence)	21.8	20.5	20.1	19.7	20.5	
Concentrates per litre (kg)	0.36	0.36	0.32	0.43	0.36	
Concentrates price per tonne (£)	212	224	219	211	218	
Stocking rate (ce per ha) <sup>2</sup>	2.47	2.35	1.86	1.77	2.11	
Nitrogen used per hectare (kg)	165	150	146	117	144	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## DAIRY CALVES REARED AS REPLACEMENTS, 2015/16

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>13</b>	<b>33</b>	<b>35</b>	<b>19</b>	<b>100</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>	<b>2065</b>	<b>1479</b>	<b>1272</b>	<b>1116</b>	<b>1391</b>	
<b>VARIABLE COSTS</b>						
Concentrates <sup>2</sup>	701	455	504	571	529	
Hay, silage, forage & grazing	307	310	431	481	395	
Vet & medicine	75	53	58	62	60	
Sundries	48	43	70	57	57	
<b>TOTAL VARIABLE COSTS</b>	<b>1131</b>	<b>860</b>	<b>1064</b>	<b>1170</b>	<b>1041</b>	
<b>GROSS MARGIN</b>	<b>933</b>	<b>619</b>	<b>208</b>	<b>-55</b>	<b>350</b>	
<b>Concentrates per ce (kg)<sup>3</sup></b>	<b>1048</b>	<b>645</b>	<b>842</b>	<b>1042</b>	<b>858</b>	
Concentrates price per tonne (£)	203	209	207	204	206	
Stocking rate (ce per ha)	2.55	2.26	1.93	2.03	2.11	
Price per calf bought/transferred-in (£)	105	110	97	94	101	
Price per heifer sold/transferred-out (£)	1212	1056	968	957	1023	
Mortality (%)	3.3	2.2	2.0	3.1	2.5	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> Includes milk fed to calves

<sup>3</sup> ce = Cow equivalent(s)

## DAIRY CALVES REARED AND SOLD AS STORES, 2015/16

	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>100</b>	
	<b>£ per hectare</b>	
<b>ENTERPRISE OUTPUT</b>	<b>1132</b>	
<b>VARIABLE COSTS</b>		
Concentrates <sup>2</sup>	424	
Hay, silage, forage & grazing	235	
Vet & medicine	43	
Sundries	32	
<b>TOTAL VARIABLE COSTS</b>	<b>734</b>	
<b>GROSS MARGIN</b>	<b>398</b>	
Concentrates per ce (kg) <sup>3</sup>	965	
Concentrates price per tonne (£)	203	
Stocking rate (ce per ha)	1.82	
Price per calf bought/transferred-in (£)	163	
Price per store sold (£)	696	
Mortality (%)	1.5	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> Includes milk fed to calves

<sup>3</sup> ce = Cow equivalent(s)

## DAIRY CALVES REARED AND SOLD AS FINISHED ANIMALS, 2015/16

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	47	53	100	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>	1649	1245	1434	
<b>VARIABLE COSTS</b>				
Concentrates <sup>2</sup>	541	589	566	
Hay, silage, forage & grazing	210	246	229	
Vet & medicine	43	58	51	
Sundries	38	50	44	
<b>TOTAL VARIABLE COSTS</b>	832	943	891	
<b>GROSS MARGIN</b>	817	302	543	
<b>Concentrates per ce (kg)<sup>3</sup></b>	1182	1505	1353	
Concentrates price per tonne (£)	207	178	190	
Stocking rate (ce per ha)	1.95	1.92	1.94	
Price per calf bought/transferred-in (£)	136	176	157	
Price per finished animal sold (£)	993	930	961	
Mortality (%)	1.7	5.4	3.6	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> Includes milk fed to calves

<sup>3</sup> ce = Cow equivalent(s)

## BEEF CALVES REARED AND SOLD AS STORES, 2015/16

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>13</b>	<b>25</b>	<b>53</b>	<b>9</b>	<b>100</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>	<b>1352</b>	<b>1103</b>	<b>646</b>	<b>433</b>	<b>827</b>	
<b>VARIABLE COSTS</b>						
Concentrates	193	322	214	248	243	
Hay, silage, forage & grazing	138	122	134	202	136	
Vet & medicine	22	66	37	47	44	
Sundries	13	29	21	17	22	
<b>TOTAL VARIABLE COSTS</b>	<b>366</b>	<b>539</b>	<b>406</b>	<b>514</b>	<b>444</b>	
<b>GROSS MARGIN</b>	<b>986</b>	<b>564</b>	<b>240</b>	<b>-81</b>	<b>383</b>	
<b>Concentrates per ce (kg)<sup>2</sup></b>	<b>784</b>	<b>1213</b>	<b>988</b>	<b>946</b>	<b>1031</b>	
Concentrates price per tonne (£)	188	183	191	204	189	
Stocking rate (ce per ha)	1.31	1.45	1.13	1.28	1.25	
Price per calf bought/transferred-in (£)	500	526	503	540	512	
Price per store sold (£)	1030	1028	854	728	926	
Mortality (%)	0.4	0.6	0.5	1.7	0.6	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## BEEF CALVES REARED AND SOLD AS FINISHED ANIMALS, 2015/16

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>21</b>	<b>23</b>	<b>44</b>	<b>13</b>	<b>100</b>	
<b>ENTERPRISE OUTPUT</b>	<b>£ per hectare</b>					
	<b>1437</b>	<b>992</b>	<b>707</b>	<b>529</b>	<b>892</b>	
<b>VARIABLE COSTS</b>						
Concentrates	352	252	238	324	279	
Hay, silage, forage & grazing	179	172	189	137	174	
Vet & medicine	45	37	34	28	36	
Sundries	26	12	31	30	26	
<b>TOTAL VARIABLE COSTS</b>	<b>602</b>	<b>473</b>	<b>492</b>	<b>519</b>	<b>515</b>	
<b>GROSS MARGIN</b>	<b>835</b>	<b>519</b>	<b>215</b>	<b>10</b>	<b>376</b>	
<b>Concentrates per ce (kg)<sup>2</sup></b>	<b>1410</b>	<b>1002</b>	<b>979</b>	<b>1644</b>	<b>1179</b>	
Concentrates price per tonne (£)	174	165	183	158	172	
Stocking rate (ce per ha)	1.41	1.52	1.31	1.24	1.36	
Price per calf bought/transferred-in (£)	519	496	562	583	536	
Price per finished animal sold (£)	1131	1084	1042	1098	1083	
Mortality (%)	0.4	0.7	1.0	0.9	0.8	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## FINISHING PURCHASED STORES, 2015/16

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>50</b>	<b>50</b>	<b>100</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>	<b>968</b>	<b>376</b>	<b>763</b>	
<b>VARIABLE COSTS</b>				
Concentrates	369	280	338	
Hay, silage, forage & grazing	157	118	143	
Vet & medicine	43	20	35	
Sundries	89	19	65	
<b>TOTAL VARIABLE COSTS</b>	<b>658</b>	<b>436</b>	<b>581</b>	
<b>GROSS MARGIN</b>	<b>310</b>	<b>-61</b>	<b>182</b>	
<b>Concentrates per ce (kg)<sup>2</sup></b>	<b>1491</b>	<b>1670</b>	<b>1535</b>	
Concentrates price per tonne (£)	167	185	172	
Stocking rate (ce per ha)	1.46	0.91	1.27	
Price per store bought (£)	936	776	884	
Price per finished animal sold (£)	1290	957	1186	
Mortality (%)	0.4	0.3	0.4	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## SUCKLER COWS - NON LFA, 2015/16

	AVERAGE	OWN FARM	AVERAGE	OWN FARM
<b>Number of cows per farm<sup>1</sup></b>	43.3		43.3	
<b>Hectares per farm</b>	30.0		30.0	
	<b>£ per hectare</b>		<b>£ per cow</b>	
<b>ENTERPRISE OUTPUT</b>				
Calves	728		504	
Herd replacement	-90		-62	
<b>TOTAL ENTERPRISE OUTPUT</b>	638		442	
<b>VARIABLE COSTS</b>				
Concentrates	37		25	
Other purchased feed	9		6	
Hay, silage, forage & grazing	187		130	
Sundries	45		31	
Vet & medicines	48		33	
<b>TOTAL VARIABLE COSTS</b>	325		225	
<b>GROSS MARGIN</b>	313		217	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	207		207	
<b>Calves reared per cow</b>	0.99		0.99	
<b>Price per calf sold or transferred-out (£)</b>	518		518	
<b>Mortality - birth to weaning (%)</b>	2.0		2.0	
<b>Concentrates per cow (kg)</b>	163		163	
<b>Concentrates price per tonne (£)</b>	156		156	
<b>Cows per hectare</b>	1.44		1.44	
<b>Stocking rate (ce per ha)<sup>2</sup></b>	1.52		1.52	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## SUCKLER COWS - DISADVANTAGED AREA, 2015/16<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	20	40	20	20	100	
Average herd size	78	42	43	29	47	
	£ per cow					
<b>ENTERPRISE OUTPUT</b>						
Calves	541	481	393	490	486	
Herd replacement	-42	-64	-87	-113	-67	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>499</b>	<b>416</b>	<b>305</b>	<b>376</b>	<b>419</b>	
<b>VARIABLE COSTS</b>						
Concentrates	26	45	53	61	42	
Hay, silage, forage & grazing	112	120	97	216	125	
Vet & medicine	38	35	42	69	41	
Sundries	18	26	31	46	27	
<b>TOTAL VARIABLE COSTS</b>	<b>194</b>	<b>226</b>	<b>222</b>	<b>392</b>	<b>235</b>	
<b>GROSS MARGIN</b>	<b>305</b>	<b>191</b>	<b>83</b>	<b>-16</b>	<b>184</b>	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	<b>289</b>	<b>180</b>	<b>82</b>	<b>-15</b>	<b>176</b>	
Calves reared per cow	1.03	0.99	0.78	0.91	0.96	
Price per calf sold or transferred-out (£)	538	519	528	563	534	
Mortality - birth to weaning (%)	0.6	1.5	2.2	4.6	1.6	
Concentrates per cow (kg)	153	261	288	317	237	
Concentrates price per tonne (£)	169	169	173	179	172	

<sup>1</sup> LFA Compensatory Allowances are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per hectare

# SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2015/16<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	6	34	50	10	100	
Average herd size	53	39	40	23	39	
	£ per cow					
<b>ENTERPRISE OUTPUT</b>						
Calves	539	518	473	415	491	
Herd replacement	-41	-59	-63	-83	-60	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>499</b>	<b>459</b>	<b>411</b>	<b>332</b>	<b>430</b>	
<b>VARIABLE COSTS</b>						
Concentrates	59	43	64	81	57	
Hay, silage, forage & grazing	99	113	125	176	122	
Vet & medicine	30	34	42	39	38	
Sundries	18	25	24	27	24	
<b>TOTAL VARIABLE COSTS</b>	<b>206</b>	<b>216</b>	<b>255</b>	<b>324</b>	<b>241</b>	
<b>GROSS MARGIN</b>	<b>293</b>	<b>244</b>	<b>155</b>	<b>8</b>	<b>189</b>	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	<b>279</b>	<b>230</b>	<b>146</b>	<b>7</b>	<b>178</b>	
Calves reared per cow	0.98	0.99	0.94	0.86	0.96	
Price per calf sold or transferred-out (£)	559	529	519	507	525	
Mortality - birth to weaning (%)	1.9	1.3	2.1	1.7	1.8	
Concentrates per cow (kg)	373	220	320	419	297	
Concentrates price per tonne (£)	149	188	194	194	188	

<sup>1</sup> LFA Compensatory Allowances are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per hectare

## BREEDING EWES - NON LFA, 2015/16

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	14	24	48	14	100	
Number of ewes per farm	95	316	150	77	172	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	118	102	88	92	97	
Wool	4	3	3	3	3	
Flock replacement	-4	1	2	-11	0	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>117</b>	<b>106</b>	<b>93</b>	<b>85</b>	<b>100</b>	
<b>VARIABLE COSTS</b>						
Concentrates	15	10	15	18	13	
Hay, silage, forage & grazing	15	22	20	28	21	
Vet, medicine & sundries	11	16	15	24	16	
<b>TOTAL VARIABLE COSTS</b>	<b>40</b>	<b>48</b>	<b>49</b>	<b>70</b>	<b>49</b>	
<b>GROSS MARGIN</b>	<b>77</b>	<b>59</b>	<b>44</b>	<b>14</b>	<b>51</b>	
<b>Gross Margin (per hectare)</b>	<b>691</b>	<b>525</b>	<b>292</b>	<b>119</b>	<b>398</b>	
Price per lamb sold (£)	79	69	68	74	70	
Lambing percentage	167	169	157	148	163	
Lambs reared per 100 ewes	155	159	147	133	152	
Wool per ewe (kg)	2.9	3.8	3.1	3.1	3.4	
Wool price per kg (p)	124	86	111	106	99	
Concentrates per ewe (kg)	65	49	66	58	58	
Concentrates price per tonne (£)	233	198	202	222	204	
Ewes per hectare	8.97	8.94	6.64	8.23	7.77	
Stocking rate (ce per ha) <sup>2</sup>	1.88	1.48	1.48	1.77	1.52	
Ewe mortality (%)	8.7	5.4	6.1	6.8	6.0	
Lamb mortality per 100 ewes	11.6	9.7	10.1	14.9	10.3	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## BREEDING EWES - DISADVANTAGED AREA, 2015/16<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	16	26	42	16	100	
Number of ewes per farm	338	187	95	156	168	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	93	98	80	67	87	
Wool	4	3	3	3	3	
Flock replacement	2	-9	1	-8	-3	
<b>TOTAL ENTERPRISE OUTPUT</b>	98	93	84	62	88	
<b>VARIABLE COSTS</b>						
Concentrates	8	11	26	13	14	
Hay, silage, forage & grazing	21	19	20	31	21	
Vet, medicine & sundries	10	13	13	17	13	
<b>TOTAL VARIABLE COSTS</b>	38	42	59	61	48	
<b>GROSS MARGIN</b>	60	50	25	1	40	
Price per lamb sold (£)	69	69	67	60	68	
Lambing percentage	157	150	146	121	147	
Lambs reared per 100 ewes	151	145	136	117	141	
Wool per ewe (kg)	3.6	2.9	2.9	2.7	3.1	
Wool price per kg (p)	103	105	112	113	107	
Concentrates per ewe (kg)	26	49	120	60	60	
Concentrates price per tonne (£)	230	215	204	221	213	
Ewes per hectare	9.20	8.62	6.02	7.30	7.76	
Stocking rate (ce per ha) <sup>3</sup>	1.59	1.90	1.30	1.62	1.59	
Ewe mortality (%)	5.9	7.3	8.1	6.6	6.9	
Lamb mortality per 100 ewes	6.3	5.3	10.2	3.8	6.6	

<sup>1</sup> LFA Compensatory Allowances are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per hectare

<sup>3</sup> ce = Cow equivalent(s)

# BREEDING EWES - SEVERELY DISADVANTAGED AREA (CROSS-BRED FLOCKS), 2015/16<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	15	34	34	17	100	
Number of ewes per farm	236	113	281	154	195	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	108	98	81	71	88	
Wool	3	3	3	3	3	
Flock replacement	1	4	-5	-2	-2	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>112</b>	<b>105</b>	<b>79</b>	<b>71</b>	<b>89</b>	
<b>VARIABLE COSTS</b>						
Concentrates	15	18	18	28	19	
Hay, silage, forage & grazing	22	22	21	16	20	
Vet, medicine & sundries	11	16	14	15	14	
<b>TOTAL VARIABLE COSTS</b>	<b>48</b>	<b>55</b>	<b>53</b>	<b>58</b>	<b>53</b>	
<b>GROSS MARGIN</b>	<b>64</b>	<b>50</b>	<b>26</b>	<b>13</b>	<b>36</b>	
Price per lamb sold (£)	68	68	66	64	67	
Lambing percentage	174	175	144	135	154	
Lambs reared per 100 ewes	163	163	136	124	145	
Wool per ewe (kg)	3.2	3.1	2.8	2.7	2.9	
Wool price per kg (p)	108	108	103	97	104	
Concentrates per ewe (kg)	66	81	81	115	83	
Concentrates price per tonne (£)	212	218	214	226	217	
Ewe mortality (%)	4.3	5.7	5.5	7.7	5.6	
Lamb mortality per 100 ewes	11.3	11.6	7.7	10.5	9.5	

<sup>1</sup> LFA Compensatory Allowances are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per ewe

# BREEDING EWES - SEVERELY DISADVANTAGED AREA (HARDY HILL BREEDS), 2015/16<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	24	24	28	24	100	
Number of ewes per farm	312	187	399	319	308	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	80	45	54	39	55	
Wool	2	3	3	2	2	
Flock replacement	5	20	6	9	9	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>87</b>	<b>68</b>	<b>63</b>	<b>50</b>	<b>66</b>	
<b>VARIABLE COSTS</b>						
Concentrates	17	13	16	20	17	
Hay, silage, forage & grazing	13	17	17	24	18	
Vet, medicine & sundries	13	10	18	14	14	
<b>TOTAL VARIABLE COSTS</b>	<b>43</b>	<b>40</b>	<b>51</b>	<b>57</b>	<b>49</b>	
<b>GROSS MARGIN</b>	<b>45</b>	<b>28</b>	<b>12</b>	<b>-7</b>	<b>17</b>	
Price per lamb sold (£)	76	55	60	62	64	
Lambing percentage	133	134	122	106	123	
Lambs reared per 100 ewes	127	125	114	101	116	
Wool per ewe (kg)	2.5	2.9	2.2	2.4	2.4	
Wool price per kg (p)	89	99	112	95	100	
Concentrates per ewe (kg)	75	62	66	91	74	
Concentrates price per tonne (£)	224	206	208	220	215	
Ewe mortality (%)	6.9	4.7	5.9	8.1	6.5	
Lamb mortality per 100 ewes	6.3	8.6	8.7	5.1	7.2	

<sup>1</sup> LFA Compensatory Allowances are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per ewe

## PIGS - BIRTH TO BACON, 2015/16

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	40	60	100	
<b>Number of finished pigs per farm</b>	3135	1214	1982	
<b>Number of sows per farm</b>	128	77	98	
	£ per pig			
<b>ENTERPRISE OUTPUT</b>	95.32	101.98	97.77	
<b>VARIABLE COSTS</b>				
Concentrates	61.14	82.63	69.04	
Vet & medicine	3.82	3.37	3.66	
Sundries	3.74	4.62	4.06	
<b>TOTAL VARIABLE COSTS</b>	68.71	90.62	76.76	
<b>GROSS MARGIN</b>	26.61	11.36	21.01	
<b>Price of meal equivalent per tonne (£)</b>	225	253	237	
<b>Meal equivalent per finished pig (kg)</b>	271	326	291	
<b>Litters per sow per year</b>	2.1	1.8	1.9	
<b>Live births per litter</b>	14.3	11.9	13.2	
<b>Pigs weaned per litter</b>	12.5	10.3	11.5	
<b>Pigs weaned per sow per year</b>	25.9	18.0	22.1	
<b>Price of finished pig sold (£)</b>	95.35	102.95	98.24	
<b>Mortality - suckers (%)</b>	11.5	9.9	10.9	
<b>Mortality - weaners (%)</b>	3.5	3.3	3.4	

<sup>1</sup> Classified by Gross Margin per finished pig

## SPRING BARLEY (2015 Crop)

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>12</b>	<b>28</b>	<b>49</b>	<b>11</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>7.9</b>	<b>13.2</b>	<b>14.5</b>	<b>6.6</b>	<b>12.5</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>						
<b>Grain</b>	<b>756</b>	<b>739</b>	<b>541</b>	<b>472</b>	<b>613</b>	
<b>Straw</b>	<b>311</b>	<b>194</b>	<b>164</b>	<b>126</b>	<b>182</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1068</b>	<b>934</b>	<b>705</b>	<b>598</b>	<b>795</b>	
<b>VARIABLE COSTS</b>						
<b>Seed</b>	<b>74</b>	<b>74</b>	<b>54</b>	<b>53</b>	<b>61</b>	
<b>Fertilisers</b>	<b>141</b>	<b>174</b>	<b>134</b>	<b>151</b>	<b>147</b>	
<b>Sprays</b>	<b>101</b>	<b>120</b>	<b>94</b>	<b>135</b>	<b>105</b>	
<b>Sundries</b>	<b>30</b>	<b>26</b>	<b>39</b>	<b>29</b>	<b>34</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>346</b>	<b>393</b>	<b>321</b>	<b>367</b>	<b>347</b>	
<b>GROSS MARGIN</b>	<b>722</b>	<b>541</b>	<b>384</b>	<b>230</b>	<b>448</b>	
<b>Grain (tonnes per ha)</b>	<b>6.70</b>	<b>6.37</b>	<b>4.61</b>	<b>4.26</b>	<b>5.27</b>	
<b>Straw (tonnes per ha)</b>	<b>5.34</b>	<b>3.76</b>	<b>3.17</b>	<b>2.49</b>	<b>3.47</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>471</b>	<b>593</b>	<b>462</b>	<b>528</b>	<b>505</b>	
<b>Grain price per tonne (£)</b>	<b>113</b>	<b>116</b>	<b>117</b>	<b>111</b>	<b>116</b>	
<b>Straw price per tonne (£)</b>	<b>58</b>	<b>52</b>	<b>52</b>	<b>51</b>	<b>52</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## WINTER WHEAT (2015 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>42</b>	<b>58</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>27.1</b>	<b>11.3</b>	<b>18.0</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	<b>1160</b>	<b>825</b>	<b>1038</b>	
<b>Straw</b>	<b>205</b>	<b>224</b>	<b>212</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1365</b>	<b>1049</b>	<b>1250</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>63</b>	<b>62</b>	<b>63</b>	
<b>Fertilisers</b>	<b>179</b>	<b>197</b>	<b>185</b>	
<b>Sprays</b>	<b>168</b>	<b>182</b>	<b>173</b>	
<b>Sundries</b>	<b>40</b>	<b>39</b>	<b>40</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>450</b>	<b>480</b>	<b>461</b>	
<b>GROSS MARGIN</b>	<b>915</b>	<b>569</b>	<b>789</b>	
<b>Grain (tonnes per ha)</b>	<b>9.08</b>	<b>6.95</b>	<b>8.31</b>	
<b>Straw (tonnes per ha)</b>	<b>4.20</b>	<b>4.74</b>	<b>4.39</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>676</b>	<b>712</b>	<b>689</b>	
<b>Grain price per tonne (£)</b>	<b>128</b>	<b>119</b>	<b>125</b>	
<b>Straw price per tonne (£)</b>	<b>49</b>	<b>47</b>	<b>48</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## WINTER BARLEY (2015 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>50</b>	<b>50</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>16.7</b>	<b>7.9</b>	<b>12.3</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	<b>973</b>	<b>695</b>	<b>885</b>	
<b>Straw</b>	<b>275</b>	<b>217</b>	<b>257</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1248</b>	<b>912</b>	<b>1141</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>93</b>	<b>60</b>	<b>83</b>	
<b>Fertilisers</b>	<b>197</b>	<b>168</b>	<b>188</b>	
<b>Sprays</b>	<b>157</b>	<b>162</b>	<b>159</b>	
<b>Sundries</b>	<b>32</b>	<b>38</b>	<b>34</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>480</b>	<b>428</b>	<b>463</b>	
<b>GROSS MARGIN</b>	<b>769</b>	<b>484</b>	<b>678</b>	
<b>Grain (tonnes per ha)</b>	<b>8.04</b>	<b>6.03</b>	<b>7.40</b>	
<b>Straw (tonnes per ha)</b>	<b>4.86</b>	<b>3.96</b>	<b>4.57</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>670</b>	<b>617</b>	<b>653</b>	
<b>Grain price per tonne (£)</b>	<b>121</b>	<b>115</b>	<b>120</b>	
<b>Straw price per tonne (£)</b>	<b>57</b>	<b>55</b>	<b>56</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## SPRING WHEAT, SPRING OATS & WINTER OATS (2015 Crops)

	SPRING WHEAT	SPRING OATS	WINTER OATS	OWN FARM
<b>% of survey farms<sup>1</sup></b>	-	100	100	
<b>Hectares per farm</b>	-	17.2	9.5	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	-	789	916	
<b>Straw</b>	-	83	173	
<b>TOTAL ENTERPRISE OUTPUT</b>	-	872	1089	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	-	39	94	
<b>Fertilisers</b>	-	106	148	
<b>Sprays</b>	-	78	111	
<b>Sundries</b>	-	15	57	
<b>TOTAL VARIABLE COSTS</b>	-	239	410	
<b>GROSS MARGIN</b>	-	634	679	
<b>Grain (tonnes per ha)</b>	-	5.26	7.38	
<b>Straw (tonnes per ha)</b>	-	3.53	2.79	
<b>Fertilisers used per hectare (product weight, kg)</b>	-	372	538	
<b>Grain price per tonne (£)</b>	-	150	124	
<b>Straw price per tonne (£)</b>	-	24	62	

<sup>1</sup> Classified by Gross Margin per hectare

- Indicates no data available

## WARE POTATOES (2015 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>57</b>	<b>43</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>5.4</b>	<b>12.3</b>	<b>8.4</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Current Crop</b>	<b>6392</b>	<b>4442</b>	<b>5164</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>411</b>	<b>317</b>	<b>352</b>	
<b>Fertilisers</b>	<b>378</b>	<b>437</b>	<b>415</b>	
<b>Sprays</b>	<b>323</b>	<b>326</b>	<b>325</b>	
<b>Contract / casual wages</b>	<b>241</b>	<b>465</b>	<b>382</b>	
<b>Sundries</b>	<b>197</b>	<b>163</b>	<b>175</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>1551</b>	<b>1707</b>	<b>1649</b>	
<b>GROSS MARGIN</b>	<b>4841</b>	<b>2736</b>	<b>3515</b>	
<b>Yield of ware per hectare (tonnes)</b>	<b>31</b>	<b>25</b>	<b>28</b>	
<b>Seed used per hectare (tonnes)</b>	<b>2.72</b>	<b>2.23</b>	<b>2.41</b>	
<b>Fertiliser used per hectare (product weight, kg)</b>	<b>1088</b>	<b>1157</b>	<b>1131</b>	
<b>Price per tonne ware (£)</b>	<b>187</b>	<b>161</b>	<b>172</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## HAY, SILAGE, GRAZING & FORAGE CROPS, 2015/16

	Fertiliser	Seed	Purchased Hay, Silage & Straw	Contract Work	Casual Wages	Sprays	Sundries	Total Net Cost <sup>1</sup>
	£ per hectare							
8.0-19.9 Hectares	69.48	2.95	9.35	74.06	-	5.89	7.34	169.08
20.0-39.9 Hectares	83.09	3.24	10.73	72.20	0.82	6.55	7.18	183.12
40 and over Hectares	109.70	4.58	23.00	81.92	0.18	7.09	10.19	235.96
8 and over	106.09	4.41	21.40	80.69	0.26	7.01	9.80	228.97
2 + Over Cow Equivalents/ Hectare	148.98	7.75	55.05	135.22	0.37	10.72	17.58	375.23
1.5 - 1.9 Cow Equivalents/ Hectare	116.05	4.26	13.67	82.45	0.23	6.71	9.39	231.28
1.25-1.49 Cow Equivalents/ Hectare	85.67	3.88	6.66	54.05	0.26	5.79	4.68	160.82
Under 1.25 Cow Equivalents/ Hectare	57.85	1.27	3.96	34.58	0.17	4.10	4.92	106.67
	106.09	4.41	21.40	80.69	0.26	7.01	9.80	228.97

<sup>1</sup> Net of Hay, Silage and Straw Sold

## FIXED COSTS DAIRY FARMS, 2015/16

	VERY SMALL	SMALL	MEDIUM	LARGE
Utilised agricultural area per farm	28.5	45.9	67.2	132.8
Adjusted forage area per farm	27.5	43.1	64.6	122.8
Total cow equivalents per farm	42.4	85.9	134.2	282.2
of which cattle	42.4	84.5	133.5	279.6
of which sheep	-	1.4	0.7	2.6
Stocking rate (ce per ha) <sup>1</sup>	1.5	2.0	2.1	2.3
	<b>£ per farmed hectare</b>			
<b>Fixed costs (excluding labour)</b>				
Conacre rent	20	61	68	128
Depreciation of fixed capital expenditure	64	178	257	257
Depreciation of machinery and equipment	120	154	168	168
Upkeep and running costs of machinery and equipment	165	212	169	186
Farm fuel	55	51	48	53
Rates	37	27	19	20
Building repairs	73	52	57	49
Miscellaneous	66	56	60	49
<b>Total Fixed Costs (excluding labour)</b>	<b>600</b>	<b>792</b>	<b>846</b>	<b>910</b>
<b>LABOUR</b>				
- Farmer and spouse	964	671	515	282
- Family (excluding farmer and spouse)	65	158	156	201
- Hired	5	5	51	62

<sup>1</sup> ce = Cow equivalent(s)

## FIXED COSTS CATTLE & SHEEP FARMS, 2015/16

	SDA	DA	LFA	NON LFA
<b>Utilised agricultural area per farm</b>	<b>106.6</b>	<b>64.8</b>	<b>90.1</b>	<b>64.3</b>
<b>Adjusted forage area per farm</b>	<b>64.0</b>	<b>59.9</b>	<b>62.4</b>	<b>59.1</b>
<b>Total cow equivalents per farm</b>	<b>84.8</b>	<b>83.5</b>	<b>84.3</b>	<b>95.9</b>
<b>of which cattle</b>	<b>48.2</b>	<b>60.2</b>	<b>52.9</b>	<b>77.6</b>
<b>of which sheep</b>	<b>36.6</b>	<b>23.4</b>	<b>31.4</b>	<b>18.3</b>
<b>Stocking rate (ce per ha)<sup>1</sup></b>	<b>1.3</b>	<b>1.4</b>	<b>1.4</b>	<b>1.6</b>
<b>Fixed costs (excluding labour)</b>	<b>£ per farmed hectare</b>			
<b>Conacre rent</b>	<b>23</b>	<b>58</b>	<b>33</b>	<b>78</b>
<b>Depreciation of fixed capital expenditure</b>	<b>41</b>	<b>97</b>	<b>57</b>	<b>84</b>
<b>Depreciation of machinery and equipment</b>	<b>61</b>	<b>116</b>	<b>76</b>	<b>121</b>
<b>Upkeep and running costs of machinery and equipment</b>	<b>76</b>	<b>120</b>	<b>88</b>	<b>121</b>
<b>Farm fuel</b>	<b>5</b>	<b>12</b>	<b>7</b>	<b>10</b>
<b>Rates</b>	<b>6</b>	<b>15</b>	<b>8</b>	<b>13</b>
<b>Building repairs</b>	<b>27</b>	<b>46</b>	<b>33</b>	<b>46</b>
<b>Miscellaneous</b>	<b>21</b>	<b>40</b>	<b>27</b>	<b>41</b>
<b>Total Fixed Costs (excluding labour)</b>	<b>261</b>	<b>503</b>	<b>329</b>	<b>513</b>
<b>LABOUR</b>				
- Farmer and spouse	214	418	272	339
- Family (excluding farmer and spouse)	49	81	58	148
- Hired	3	14	6	25

<sup>1</sup> ce = Cow equivalent(s)

## FIXED COSTS CROPPING, MIXED LIVESTOCK & PIG FARMS, 2015/16

	CEREALS	GENERAL CROPPING	MIXED LIVESTOCK	PIGS
Utilised agricultural area per farm	88.1	59.3	66.6	31.8
Adjusted forage area per farm	5.4	7.3	47.7	26.4
Total cow equivalents per farm	5.2	9.7	84.7	35.6
of which cattle	2.6	9.7	70.6	21.3
of which sheep	2.6	-	14.1	14.2
Stocking rate (ce per ha) <sup>1</sup>	1.0	1.3	1.8	1.3
<b>Fixed costs (excluding labour)</b>	<b>£ per farmed hectare</b>			<b>£ per 100 farm output</b>
Conacre rent	77	110	49	1.04
Depreciation of fixed capital expenditure	74	13	159	6.06
Depreciation of machinery and equipment	205	301	232	2.55
Upkeep and running costs of machinery and equipment	173	280	206	3.18
Farm fuel	16	15	35	2.85
Rates	14	12	13	0.41
Building repairs	24	43	49	1.67
Miscellaneous	54	81	50	1.40
<b>Total Fixed Costs (excluding labour)</b>	<b>636</b>	<b>855</b>	<b>793</b>	<b>19.16</b>
<b>LABOUR</b>				
- Farmer and spouse	275	358	478	8.99
- Family (excluding farmer and spouse)	32	122	206	0.10
- Hired	18	3	26	1.30

<sup>1</sup> ce = Cow equivalent(s)

## TERMS AND DEFINITIONS

**Enterprise output of a livestock enterprise** is the sum of:- livestock and product sales; livestock transfers to other enterprises; produce consumed in the farmhouse and by farm workers; compensation payments; net leasing receipts; and closing valuation of livestock; **minus** purchases of livestock; transfers-in of livestock from other enterprises; and opening valuation of livestock. **Area based subsidy payments are not included in livestock enterprise output.**

**Enterprise output of a crop enterprise** is the sum of:- crop sales; market value of crop unsold, fed to livestock, used for seed, consumed in the farmhouse and by farm workers. **Area based subsidy payments are not included in enterprise output of a crop.**

**Variable costs** are those costs which can both be readily allocated to a specific enterprise and will vary in approximately direct proportion to changes in the scale of that enterprise. They include fertilisers, sprays, seed, concentrates, forage, veterinary and leasing costs.

**Concentrates:** expenditure on feed and feed additives, including the value of milk transferred from the dairy herd and fed to livestock; adjustments for changes in stock; and the market value of home-grown cereals fed.

**Hay, silage, forage and grazing:** the livestock enterprises allocated share of the total costs associated with hay, silage, forage and grazing activities.

**Seeds:** expenditure on seed; adjustments for changes in stock; market value of home-grown seeds used, including potatoes.

**Fertilisers:** expenditure on fertilisers.

**Gross Margin** of an enterprise is its enterprise output less its variable costs.

**Cow equivalent (CE):** to facilitate comparisons between grazing based enterprises, the gross margins of the enterprises are frequently expressed in terms of £s per cow equivalent. Cow equivalent is a mechanism for converting different categories of grazing livestock to a common denominator, in this case a dairy cow. Coefficients for the conversion of different categories of grazing livestock to cow equivalents are as follows: dairy cow = 1.0; beef cow = 0.8; breeding bull = 1.0; cattle over 2 years old = 0.8; cattle 1 to 2 years = 0.6; cattle under one year = 0.4; breeding ewe and lambs = 0.2; breeding ram = 0.2; lambs six months to 1 year = 0.1; other sheep over 1 year = 0.2.

**Fixed costs** are those costs which do not vary with small changes in the scale of individual enterprises or cannot be readily allocated to individual enterprises. Examples are regular labour, machinery costs, rent and rates, and general overhead expenses.

**Upkeep and running costs of machinery:** expenditure on vehicle fuel and oil; repairs; small tools.

**Labour:** salaries; wages; employers' insurance contributions; unpaid family labour calculated at the appropriate rate for comparable paid labour.

**Depreciation of fixed capital expenditure:** depreciation of buildings and fixed equipment (over 10 years).

**Depreciation of machinery and equipment:** depreciation of machinery and equipment calculated on a replacement cost basis (normally over four years for self propelled machinery and seven years for other machinery).

**Other general farming costs:** farm fuel (farm share), farm rates, building repairs and miscellaneous land and building costs (hedge cutting, fences etc).

## **Farm Business Type**

<b>Dairy</b>	Farms on which dairy cows account for more than two-thirds of the total Standard Output (SO).
<b>Cattle and Sheep</b>	Farms which do not qualify as Dairy farms but have more than two-thirds of their total SO from grazing livestock (cattle and sheep). They are further sub-divided into farms where more than half of the land farmed is in Less Favoured Areas (LFA) and Lowland (those which have less than 50% of land in the LFA) categories.
<b>Cereals</b>	Farms on which cereals and combinable crops account for more than two-thirds of the total SO.
<b>General Cropping</b>	Farms which do not qualify as cereals farms but have more than two-thirds of the total SO in arable, including field scale vegetable, crops or in a mixture of arable and horticultural crops where arable crops account for more than one-third of the total SO and no other grouping accounts for more than one-third.
<b>Pigs</b>	Farms on which pigs account for more than two-thirds of total SO.
<b>Mixed Livestock</b>	Farms that have no dominant enterprise and do not fit into the above categories.

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