

# Farm Incomes in Northern Ireland

## 2020/21



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**FARM INCOMES  
IN  
NORTHERN IRELAND  
2020/21**

**A National Statistics Publication**

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## Foreword and Acknowledgements

This report on Farm Incomes in Northern Ireland, the twenty-ninth in the series, is based on information collected in the annual Farm Business Survey (FBS) which is undertaken by Policy, Economics and Statistics Division within the Department of Agriculture, Environment and Rural Affairs. The report includes much of the detailed information collected in the FBS and also provides an analytical commentary on the figures.

Most of the data in this report refer to the 2020/21 account year, which has an average year end of mid-February 2021 for the 309 farms in the survey. The farmers who participate in the survey do so voluntarily and their accounting information is provided on a confidential basis. Their co-operation in this survey is greatly appreciated, both for the information it provides on income levels and for the contribution it makes to knowledge of the economics of production.

Within the report, Farm Business Income is the headline measure of farm incomes. This measure was introduced in 2008 following consultation in 2006/07. In light of views expressed during the consultation it was decided that the previous headline measure, Net Farm Income, would continue to be published but as a secondary measure.

There are a number of key personnel in the Division whose contributions are important to the smooth operation of the data collection and analysis within the Farm Business Survey. These include Paul Keatley and Myles Patton who have day to day responsibility for managing the survey, and the Farm Accounts Officers who provide guidance to the farmers in the FBS on the keeping of accounts and ensure that the information collected is comprehensive and accurate. Acknowledgement is also made to Alex Best and the vital contributions made by administrative staff involved in the preparation and analysis of the accounting information.

It is hoped that those working in or otherwise involved with the agri-food sector will find the information contained in this publication useful. Suggestions for changes in content or format are always welcome and should be forwarded to:

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## EXECUTIVE SUMMARY

1. The average Farm Business Income across all farm businesses above 0.5 Standard Labour Requirements (SLRs) increased from £25,305 to £34,402 per farm between 2019/20 and 2020/21. This resulted from the average value of farm output increasing by more (9.3%) than input expenditure (3.6%).
2. For the main farming enterprises, increases in gross margin between 2019/20 and 2020/21 were recorded for Dairy cows, SDA beef cows, DA beef cows, Lowland beef cows, SDA breeding ewes, DA breeding ewes, Lowland breeding ewes, Pig, Spring Barley and Winter Wheat enterprises. Whereas, lower gross margins were recorded for Winter Barley enterprises.
3. Between 2019/20 and 2020/21 increases in Farm Business Income were recorded on 5 of the 7 main types of farm covered in the Farm Business Survey (FBS). Income results show that increases in average Farm Business Income ranged from £6,994 on Cattle & Sheep (LFA) farms and £26,996 on Pig farms. In contrast, General Cropping and Cereal farms showed decreases in average Farm Business Income.
4. A Farm Business Income above £10,000 was achieved by 78% of the farm businesses in the FBS in 2020/21, compared to 63% in 2019/20. 11% of the farms incurred a loss in 2020/21, compared to 17% in 2019/20.
5. The average level of Cash Income (difference between cash receipts and expenditure) per farm generated across all types of farm was £47,819 in 2020/21, which is £5,367 higher than in 2019/20. This income measure provides the average amount of cash available per farm to cover living expenses and investment expenditure.
6. Direct payments increased by £3,854 per farm between 2019/20 and 2020/21 and averaged £28,432 per farm and £326 per hectare in 2020/21 (Section 2.4). Direct payments represented 83% of Farm Business Income and 59% of Cash Income generated across all types of farm in Northern Ireland.
7. Four of the seven main types of farm business generated a positive Farm Business Income in 2020/21 when direct subsidy receipts were not included in the value of farm output (Section 2.5). These four farm types are Cereal, Pig, Dairy and Mixed farm types. Those generating a negative Farm Business Income were General Cropping, Cattle & Sheep (LFA) and Cattle & Sheep (Lowland) farm types.
8. During the past 8 years the Farm Business Income on Dairy farms has been on average £34,055 per farm higher than that for Cattle and Sheep (LFA) farms. Dairy and LFA Cattle and Sheep type farms account for 68% of the farms classified as full-time businesses. (Section 2.6)
9. Off-farm income of the farmer and spouse averaged £9,688 per farm in 2020/21. However, on 31% of farm businesses no off-farm income was received by the

farmer and spouse. This income source includes other employment off the farm, investments, pensions and social payments. (Section 2.7)

10. In 2020/21, only the spouse of the farmer on 21% of the farms had off-farm employment, on a further 6% of farms only the farmer had off-farm employment and on another 3% of farms both the farmer and spouse had off-farm employment.
11. The average level of net investment per farm increased from £20,599 in 2019/20 to £25,106 in 2020/21. Investment levels in 2020/21 were the fifth highest recorded in the past 10 years when inflation is taken into account. (Section 2.8)
12. External liabilities (mainly bank borrowings) averaged £41,732 per farm and equated to 3.0% of the total value of farm assets. On only 4% of farms, external liabilities represented more than 15% of the value of farm assets. (Section 3.1)
13. There were no bank borrowings recorded by 53% of farms in 2020/21 and 83% had borrowings of less than £50,000 per farm. (Section 3.3)
14. At farm enterprise level:

### **Dairy Cows**

- (i) The average gross margin per dairy cow increased by £32, from £901 in 2019/20 to £933 in 2020/21. This increase was due to a rise in the value of output.
- (ii) The difference in herd gross margin between those in the top 25% and bottom 25% performance groups amounted to £76,198 for a herd of average size in the Farm Business Survey. (Section 4.1)

### **Suckler Cows**

- (i) The average gross margins for SDA, DA and Lowland cows increased by £42, £46 and £22 per cow respectively between 2019/20 and 2020/21.
- (ii) Lowland suckler cow herds had the highest average gross margin per cow, at £312, while DA herds averaged £274 and SDA herds £222 in 2020/21. (Section 4.2)

### **Sheep**

- (i) The average gross margins for Lowland breeding ewes increased by £9 per ewe between 2019/20 and 2020/21. Whereas, the average gross margins for Upland and Hill breeding ewes increased by £26 and £27 respectively per ewe.
- (ii) In 2020/21, the highest average gross margin per ewe of £68 was achieved by the Lowland flocks. This gross margin was £9 higher than for ewes in DA flocks and £17 higher than for ewes in SDA (hill) flocks. (Section 4.3)

## Pigs

On birth to bacon pig units the average gross margin per pig increased from from £42.58 in 2019/20 to £45.48 in 2020/21. Between 2019/20 and 2020/21, the average output for pigs increased by £7.57 per pig and the average cost of variable inputs increased by £4.66 per pig. (Section 4.4)

## Cereals

- (i) The average gross margins per hectare for spring barley and winter wheat crops were higher in 2020/21 than in 2019/20. Increases in gross margin per hectare were £93 for spring barley and £40 for winter wheat. In contrast, the average gross margin per hectare for winter barley decreased by £51.
- (ii) The winter wheat crop had the highest average gross margin of the three main cereal crops, at £1,191 per hectare. (Sections 4.5-4.7)

## Fixed Costs

- 15. The average levels of fixed costs (excluding labour) per hectare across all farm types were higher in 2020/21 than in 2019/20, at £556 and £541 respectively. (Section 5.0)



## 1. THE FARM BUSINESS SURVEY

### 1.1 Introduction

The data on farm incomes presented in this report are based on accounting information collected in the Farm Business Survey (FBS), which is conducted annually by the Policy, Economics and Statistics Division of the Department of Agriculture, Environment and Rural Affairs. Similar surveys are carried out in the other countries of the UK. Extensive use of the Northern Ireland data is made at regional and UK levels to monitor and assess the impact of policy changes and for advisory, teaching and research purposes. UK farm incomes data are published on the Internet at <https://www.gov.uk/agriculture-in-the-united-kingdom> by the Department of Environment, Food and Rural Affairs (DEFRA). “Farm Incomes in Northern Ireland” provides more detailed results for Northern Ireland, and more extensive analyses and interpretation of the information, than is possible at UK level.

### 1.2 Farm Business Survey Sample

The sample of farms in the FBS is representative in terms of types and sizes of almost all of the population of farm businesses above 0.5 Standard Labour Requirements (SLRs) (see Appendix 4 for definition) in Northern Ireland. The only significant types of farm business excluded from the FBS are Horticulture and Poultry.

The size threshold of 0.5 SLRs for farms in the survey corresponds with that in the other three countries of the UK. However, in recognition of the fact that Northern Ireland has 14,554 Cattle and Sheep farms which have an employment requirement of less than 0.5 SLRs, a sub-sample of farms of this type is included in the farms surveyed.

In Northern Ireland, farm accounts information was received from 309 farm businesses for the 2020/21 accounting year. All of these farms participate on a voluntary basis, with 79% having provided information for at least 10 years. A smaller sample of 226 farm businesses over 0.5 SLRs in size provided information for both the 2019/20 and 2020/21 account years and this constitutes the ‘identical sample’ of farms. The end of the account year for 86% of the farms falls between 31 December and 30 April. Thus, the 2020/21 account year information presented in this report refers to the 2020 crop and grassland production years.

Each year, a small proportion of farms in the survey are replaced. This occurs for a number of reasons such as retirement or simply a decision by the farmers concerned not to continue to record farming activities in the detail required for the FBS. When farms cease to participate, their replacements are selected on a random basis so that the sample is representative of the total farm population. To ensure that changes in the sample do not affect comparisons between years, an identical sample of farms in both years is used.

With crops utilising only 4%, and forestry 2%, of the land on agricultural holdings in Northern Ireland, the main land using farm enterprises are grass based. The main enterprises are, therefore, dairying, beef cattle and sheep. This is reflected in the FBS sample of farms, details of which are given in Table 1. On average, a target sampling rate of farms of 2.75% has been used across all farm types since 1992/93.

**Table 1 Numbers of farms in Northern Ireland and in the Farm Business Survey above 0.5 SLR's by type of farming, 2020/21**

Type of Farm Business***	Number of Farm Businesses	
	Northern Ireland*	FBS Sample**
Cereals	97	4
General Cropping	124	3
Horticulture	173	0
Pigs	136	7
Poultry	586	0
Dairy	2554	87
Cattle and Sheep (LFA)	4104	89
Cattle and Sheep (Lowland)	1709	26
Mixed	328	10
Others	1	0
<b>All Types</b>	<b>9812 *</b>	<b>226 **</b>

\* Number of farm businesses above 0.5 SLRs in size at June 2020 Census; there are 16,084 farms in Northern Ireland under 0.5 SLRs.

\*\* Refers to the number of farms above 0.5 SLRs in size, which provided information in both the 2019/20 and 2020/21 account years, and which were used in the analyses. A further 50 cattle and sheep farms of less than 0.5 SLRs in size provided information in both years.

\*\*\* The EU and UK system for classification of farms into particular types was revised in the 2010/11 year. Farms are now classified in terms of Standard Output (SO) compared to Standard Gross Margin (SGM) previously. Further details of this change and its impact on the measurement of Farm Incomes are presented in section 6 of the Farm Incomes in Northern Ireland 2010/11 publication.

## 2. FARMING INCOMES

### 2.1 Measures of Income

As indicated in Figure 1, it is possible to define farm income in a number of ways. **Farm Business Income (FBI)** was introduced in 2008 as the headline measure of farm income following consultation by DAERA in 2006-07. FBI was also introduced in England, Scotland, and Wales and is now used for UK farm income statistics. It is closely aligned to the main EU measure of farm incomes 'Family Farm Income' and therefore allows easier comparison between Northern Ireland and EU Member States. FBI is the return to all unpaid labour (farmer, spouses and others with an entrepreneurial interest in the farm business) and to their capital invested in the farm business which includes land and buildings.

**Net Farm Income (NFI)**, the previous headline measure of farm income will continue to be published as a secondary measure as decided during the consultation. NFI represents the return to the farmer and spouse for their manual and managerial labour and tenant-type capital invested in the farm business. In order for NFI to represent the return to farmer and spouse alone, a notional deduction is made for any unpaid labour that is provided in addition to that of the farmer or spouse. Also, to confine NFI to tenant type activities and assets of the business an imputed rent is firstly deducted for owner occupied land and buildings and for landlord-type improvements made by the tenant. Secondly, no account is taken of interest paid on any farming loans, overdrafts or mortgages or any interest earned on financial assets.

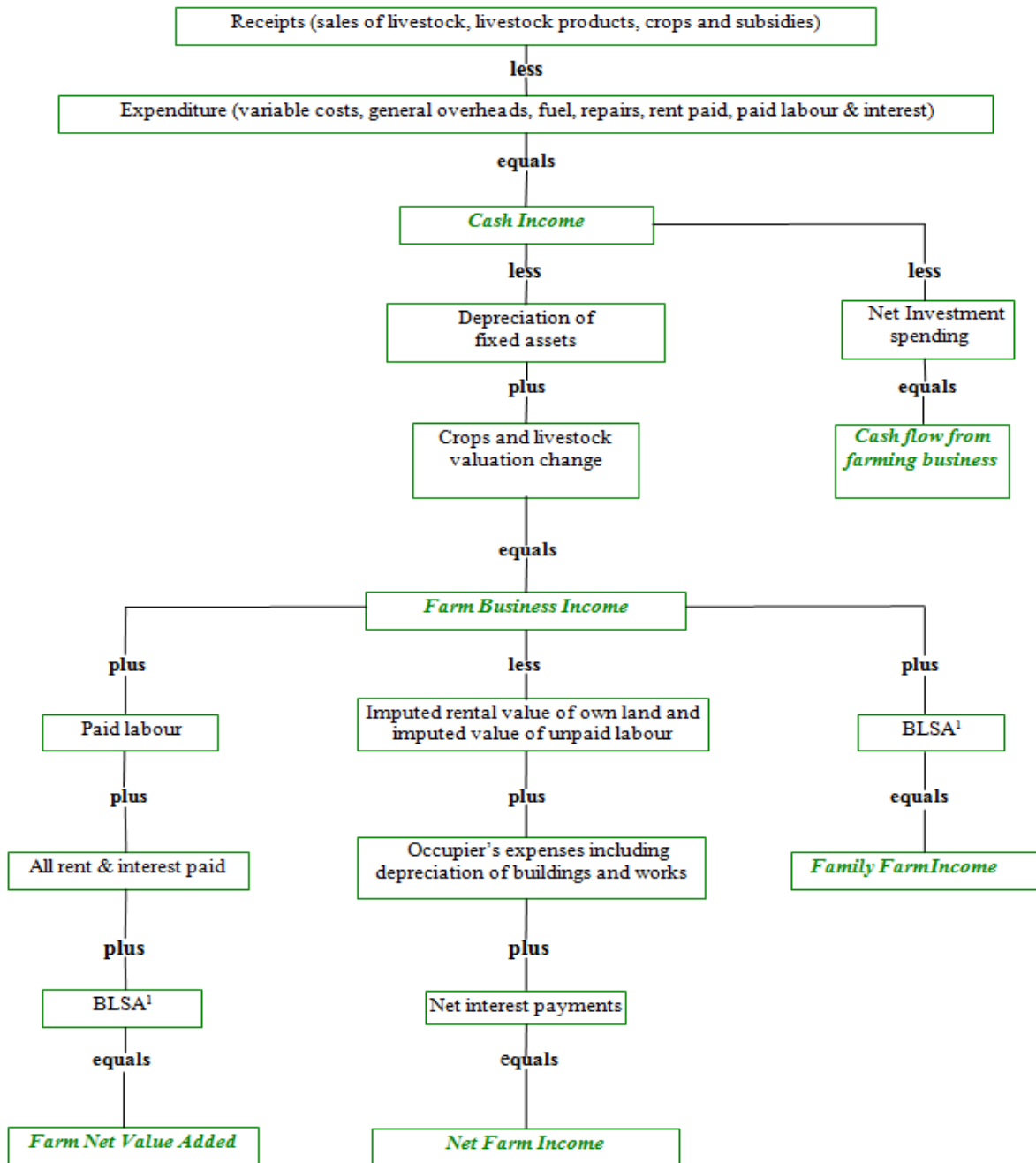
FBI differs from NFI in that it represents the return to all unpaid labour, not just the farmer and spouse and it treats the tenure of farms as it is: tenants as tenants, owner occupiers as owner occupiers and those with both types of tenure as mixed.

Another useful income measure is **Cash Income (CI)** which is simply cash receipts less expenditure. This measure excludes notional items such as depreciation and the effects of livestock and crop valuation changes. It is a measure of the return to all those with an entrepreneurial stake in the business. **Cash flow** from the farm business may be derived from Cash Income by deducting net investment expenditure.

**Farm Net Value Added (FNVA)** and **Family Farm Income (FFI)** are the two measures used in EU farm incomes publications. FNVA is the sum which is available to reward all factors of production i.e. all the labour, land, and capital used on the farm, irrespective of who owns them. Thus, no charge is made against these factors in the determination of FNVA. Family Farm Income is almost identical to Farm Business Income.

These various measures of income make it possible to provide a more comprehensive assessment of the changes which take place between years on farms than would the use of one measure on its own. The relationship between each of these measures is shown in Figure 1.

**Figure 1: Measures of Farm Income**



1. Breeding Livestock Stock Appreciation

Having different measures of income, the infrequent user of income data may be in a quandary as to which income measure to use. However, as with many statistics, the various income measures have specific roles. Quite often the wrong income measure is used. Farm Business Income is an appropriate measure of the return to the farm household for their labour and capital resources invested in the farm business. Net Farm Income is an appropriate measure of income where the aim is to put different types of

farm tenure on an equal basis. Cash Income is calculated as the difference between cash receipts and cash expenditures (excluding investments) and therefore provides a measure of the cash available to the farm household.

There are many measures of farm income available to enable users to have at their disposal a range of measures which can be used to assist with descriptions of a number of specific farming situations. Their misuse can of course result in misleading conclusions. This is very evident when the range in the absolute levels of income from the different measures is considered.

## 2.2 Income Levels in 2019/20 and 2020/21

Average Farm Business Income, Cash Income, and Net Farm Income measured across all farm types is shown in Table 2a for the accounting years 2019/20 and 2020/21. As shown, average Farm Business Income increased between 2019/20 and 2020/21 by £9,097 or 35.9% per farm. This resulted from the average value of farm output increasing by more (9.3%) than input expenditure (3.6%). Average Cash Income increased by £5,367 or 12.6% when compared to the previous year. When measuring Farm Income using the previous headline measure Net Farm Income, an average increase of £8,635 or 48.4% per farm occurred between 2019/20 and 2020/21.

**Table 2a Average farm income (all types, above 0.5 SLRs)<sup>1</sup>**

	2019/20	2020/21
	£	£
Farm Business Income	25,305	34,402
Cash Income	42,452	47,819
Net Farm Income	17,835	26,470

1. Based on data from an identical sample of farms.

Farm Business Incomes by individual farm types are presented in Table 2b for the 2019/20 and 2020/21 account years. This shows that average Farm Business Income increased between 2019/20 and 2020/21 on 5 of the 7 main farm types. In contrast, General Cropping and Cereal farms showed decreases in average Farm Business Income (the decline for the latter is small).

On Dairy farms the average Farm Business Income increased from £50,701 in 2019/20 to £62,758 in 2020/21, which is an increase of £12,057 per farm. This increase in income was the net result of an 8.6% (£24,624) increase in the value of outputs and a 5.3% (£12,567) increase in expenditure on inputs between 2019/20 and 2020/21. The main reason for the increase in output between the years was an increase in milk output of £11,345. In terms of inputs, the main increases in expenditure were recorded for purchased concentrate feed and fodder (£5,392) and other livestock costs (£1,911).

Cattle and Sheep farms (LFA) generated an average Farm Business Income of £20,454 per farm in 2020/21, which was 52% higher than the 2019/20 income of £13,460 per farm. This increase in income was the net result of a 10.2% (£7,436) increase in the value of farm output and a 0.7% (£442) increase in expenditure on inputs. The main reasons for the increase in output value were the increases in cattle output (£3,718) and sheep output (£3,122). The main increases in expenditure on inputs were recorded for

land & buildings input (£453) and depreciation of plant machinery vehicles (£365). The increases were counteracted by decreases in expenditure for machinery excluding depreciation (£515) and fertilisers (£306).

Cattle and Sheep (Lowland) farms recorded an increase in Farm Business Income between 2019/20 and 2020/21. For this farm type, Farm Business Income increased from £13,784 to £21,242, which is an increase of 54.1%. This was the net result of a 7.4% (£6,444) increase in the value of farm output and a 1.4% (£1,015) decrease in expenditure on inputs. The main factors contributing to the increase in output value were the increases in cattle output (£4,126) and miscellaneous subsidies (£2,609). The latter primarily reflected the provision of covid support payments. The main changes within expenditure on inputs were decreases in machinery excluding depreciation (£1,327) and fertilisers (£735). There was also an increase in expenditure on some other inputs, including veterinary fees & medicines (£571).

On the other four types of farm, which account for 7.6% of farms above 0.5 SLR's, changes in the total value of farm output between 2019/20 and 2020/21 ranged from minus 4.0% (Cereal farms) to 17.7% (Pig farms). Whereas, change in expenditure on inputs between years ranged from minus 5.1% (Cereal farms) to plus 12.4% (Pig farms). These four farm types showed changes in average Farm Business Income between years, which ranged from minus £3,876 on General Cropping farms to plus £26,996 on Pig farms.

Comprehensive data on the values of livestock output, crop output, inputs, and incomes for each of the seven farm types are given in Appendix 1. Information is also provided for four farm size groupings for Dairy and Cattle and Sheep (LFA) farms and for 2 size groupings for Lowland Cattle and Sheep farms. These data include information on the physical and financial characteristics of the average farm within each farm type and size in the FBS sample and for the "all sizes" Northern Ireland weighted averages for each farm type. They show, amongst other things, that the levels of changes in the various components of output and input recorded between 2019/20 and 2020/21 may differ for each farm size grouping within farm types. For instance, in the case of dairy farms, the total value of farm inputs increased by 4.1% in the 1 < 2 SLR size group, which compares with a 11.1% increase in the 0.5 < 1 SLR size group.

The average levels of income per farm included in this report for each of the seven farm types in 2019/20 (i.e. the 2019/20 – 2020/21 identical sample) are different to those in the previous year's report (i.e. the 2018/19 – 2019/20 identical sample). This occurs when an identical sample basis for reporting farm incomes is used, because the sample of farms for 2019/20 in the 2019/20– 2020/21 identical sample will not be exactly the same as those for the same year in the 2018/19 – 2019/20 sample. However, for the 'all types' averages the Net Farm Income, Farm Business Income, and Cash Income should not be significantly different between the same years of the different matched samples.

The identical sample results refer to all farms above 0.5 SLRs, whereas between the 1998/99 and 2002/03 account years the FBS data related to farm businesses above 8 ESUs in size. This change in threshold and the way in which farm size is determined is considered to have produced a more accurate and meaningful measure of farm business sizes. Overall, the FBS is representative of 9,052 farm businesses of which 4,947 are considered to be of sufficient size to employ at least one person on a full-time basis.

**Table 2b Incomes by type of farm in 2019/20 and 2020/21 (£ per farm)<sup>1</sup>**

		<b>Farm Business Income</b>	<b>Cash Income</b>	<b>Net Farm Income</b>
Cereals	19/20	33,563	64,198	32,675
	20/21	33,514	63,729	32,628
General Cropping	19/20	5,012	33,540	480
	20/21	1,136	8,104	-7,075
Pigs	19/20	54,794	84,650	76,303
	20/21	81,791	119,186	100,496
Dairy	19/20	50,701	82,454	44,157
	20/21	62,758	90,700	55,292
Cattle and Sheep (LFA)	19/20	13,460	24,800	6,049
	20/21	20,454	29,246	12,996
Cattle and Sheep (Lowland)	19/20	13,784	19,270	4,814
	20/21	21,242	23,440	11,573
Mixed	19/20	32,145	64,203	10,535
	20/21	53,395	60,463	32,229
<b>All Types</b>	<b>19/20</b>	<b>25,305</b>	<b>42,452</b>	<b>17,835</b>
	<b>20/21</b>	<b>34,402</b>	<b>47,819</b>	<b>26,470</b>

1. Based on data from an identical sample of farms.

On many farm businesses, decisions about future levels of investment in assets are based on the level of Cash Income generated during the year and on the level of the farm's other cash reserves. For this reason alone, it is important to know the level of Cash Income as well as Farm Business Income. Cash Income may be regarded as the net amount of cash that is generated (receipts less expenditure) by the business and is available to cover living expenses, income tax payments and net investment expenditure. Any surplus that remains is credited to the farm bank account. In 2020/21 the average level of Cash Income per farm generated across all types of farm in Northern Ireland was £47,819 which is £5,367 higher than in 2019/20. Increases in average Cash Income occurred in 2020/21 on 4 of the 7 farm types. The increases in Cash Income ranged from £4,169 on Cattle & Sheep (LFA) farms to £34,536 on Pig farms. General Cropping farms experienced the largest decrease in Cash Income (minus £25,436). The lowest level of Cash Income in 2020/21 was recorded for General Cropping farms at £8,104 per farm, whereas the highest was recorded on Pig farms at £119,186 per farm.

Net Farm Income showed similar changes to Farm Business Income between 2019/20 and 2020/21 for each of the farm types. However, on average, Farm Business Income was £7,932 higher than Net Farm Income in 2020/21. This occurred because the level

of imputed rent and labour, which is deducted in the calculation of Net Farm Income, is more than the sum of interest payments, depreciation charges for buildings and works, and other ownership expenses which replace them in the calculation of Farm Business Income. This was also the case for each individual farm type in both years with the exception of Pig farms. In Northern Ireland, Farm Business Income is a better absolute measure of income than Net Farm Income because almost all of the land farmed is either owned or farmed on short-term lettings (i.e. conacre) and almost all labour is provided from within the farm family.

Table 3 shows the variations that occurred between 2015/16 and 2020/21 in average Farm Business Income, Cash Income and Net Farm Income when measured across all farm types. Over the period Cash Income was always higher than Farm Business Income and Farm Business Income was always higher than Net Farm Income. Increases in Farm Business Income, Cash Income and Net Farm Income from the previous year were observed over the period for the years 2016/17, 2017/18 and 2020/21, whereas, decreases were recorded in 2018/19 and 2019/20. When comparing the average income figures measured across all farm types for 2020/21 against those of 2015/16, the results show that average Farm Business Income increased by 133%, Cash Income increased by 42% and Net Farm Income increased by 163% per farm between the five years.

**Table 3 Income per farm, 2015/16 to 2020/21 (£ per farm)<sup>1</sup>**

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Farm Business Income	14,788	21,928	33,870	28,612	25,935	34,402
Cash Income	33,673	38,741	53,345	48,419	44,395	47,819
Net Farm Income	10,082	16,387	28,550	21,925	18,169	26,470

1. Based on data from all farms.

The distributions of farms by income level as presented in table 4 provides a more comprehensive picture of income levels generated in 2020/21. When compared with those in 2019/20 they show that the proportion of farms that incurred a negative Farm Business Income decreased (17% in 2019/20 and 11% in 2020/21). In addition, the proportion of farms that incurred a Farm Business Income of at least £30,000 increased (31% in 2019/20 and 37% in 2020/21). In comparison, 13% less farms recorded a negative Net Farm Income and 6% more farms recorded a Net Farm Income of at least £30,000. In contrast, in Cash Income terms the proportion of farms with negative incomes increased by a small amount (0.5%) in 2020/21. Clearly, a difficult financial situation will arise on those farms with a negative Cash Income, unless an additional source of income is available. However, the proportion of farms recording a Cash Income below £20,000 decreased.



**Table 4 Distribution of farms by level of income, 2019/20 and 2020/21<sup>1</sup>**

Income £ per farm	Farm Business Income		Cash Income (% of farms)		Net Farm Income	
	19/20	20/21	19/20	20/21	19/20	20/21
<0	17	11	7	8	36	23
0-4,999	11	3	6	6	4	5
5-9,999	9	8	8	6	10	11
10-19,999	21	26	18	14	19	18
20-29,999	11	14	16	13	6	12
30,000 and over	31	37	44	54	25	31

1. Based on data from an identical sample of farms.

### 2.3 Spare-time Farms (< 0.5 SLRs)

The average levels of incomes presented in section 2.2 relate to farms above 0.5 SLR's. This therefore excludes those farms which are less than 0.5 SLR's i.e. classified as spare-time. There are 16,084 spare-time farms in Northern Ireland which make a significant contribution to the value of agricultural output. As such, it is important to know the level of income they generate. Most of these farms are managed alongside off-farm employment and their farm income is a small part of overall farm household income. Some 90% of this size group of farms consists of Cattle and Sheep farms. The average incomes for Cattle and Sheep farms below 0.5 SLRs are given in table 5. This shows that spare-time Cattle and Sheep farms generated average Farm Business Income levels in 2019/20 and 2020/21 that were above the break-even point.

**Table 5 Incomes for 'spare-time'<sup>1</sup> Cattle and Sheep farms in the LFA and Lowland in 2019/20 and 2020/21 (£ per farm)<sup>2</sup>**

		Farm Business Income	Cash Income	Net Farm Income
Cattle and Sheep (LFA)	2019/20	3,452	11,670	61
	2020/21	4,619	10,436	1,548
Cattle and Sheep (Lowland)	2019/20	2,349	15,822	-4,139
	2020/21	2,850	4,586	-1,856

1. Under 0.5 SLRs

2. Based on data from an identical sample of farms.

Probably the most important income measure in table 5 for the vast majority of farmers is Cash Income as most if not all of these farms are run on a spare-time basis. If negative Cash Incomes were being incurred by these spare-time farms this would show that there

was no financial rationale for their existence. This was not the case on the Lowland and LFA farms in both 2019/20 and 2020/21.

## 2.4 Direct Payments

From 1 January 2005, direct payments to farmers were replaced by decoupled payments under the Single Farm Payment (SFP) scheme and subsequently the Basic Payment Scheme (BPS) from 1 January 2015. These decoupled payments are referred to as the Single Payment (SP) in this report. Under these decoupled schemes, farmers in Northern Ireland receive an annual SP which takes into account their historic receipts of direct payments and an area payment.

As SP is decoupled from production it is not included in the gross margin of any particular enterprise. It is however included in total farm output and the various income measures. Previously coupled subsidy receipts were included in enterprise gross margins and therefore the introduction of decoupling has resulted in a significant reduction in many gross margins. SP is recorded on an 'as due' basis of accounting. This means that payments relating to the 2020 SP scheme year accrue to the 2020/21 FBS accounting period, irrespective of when the money is actually paid.

As shown in table 6, direct subsidy receipts per farm increased between 2019/20 and 2020/21 on all 7 of the main types of farm. When averaged across all Farm Types, table 6 shows that direct subsidy receipts per farm increased from £24,579 in 2019/20 to £28,432 in 2020/21 (i.e. £3,854 more per farm).

Mixed farms received the highest level of direct subsidy receipts, averaging £34,777 per farm in 2020/21. Dairy farms had the next highest amount of direct subsidy receipts received at £31,865 per farm in 2020/21. Pig farms recorded the lowest average of the 7 main types of farms, at £11,074 per farm.

Dairy farms showed an increase in direct payments of £7,967 per farm between 2019/20 and 2020/21. This was the result of increases in the value of the Single Payment (£968 per farm) and miscellaneous subsidies (£7,031 per farm) between 2019/20 and 2020/21. The latter primarily reflected the provision of covid support payments.

Cattle and Sheep (LFA) type farms showed an increase in direct payments of £1,547 per farm between 2019/20 and 2020/21. This was the net result of increases in Single Payment (£790 per farm) and miscellaneous subsidies (£977 per farm) between 2019/20 and 2020/21.

There were also increases in direct payments between 2019/20 and 2020/21 for the remaining farms, ranging from plus £1,692 (Cereal farms) to plus £12,164 (General Cropping farms). Again, this primarily reflected the provision of covid support payments.

The data presented in tables 6 and 7 shows how important direct payments are to farmers in Northern Ireland. In 2020/21 direct payments ranged from 2% of the value of total farm output on Pig farms to 36% on Cattle and Sheep (LFA) farms. When expressed on a per hectare basis direct payments range from £294 per hectare on Cereal farms to £425 per hectare on General Cropping farms.

When measured across all farm types, average direct payments represented 83% of the value of average Farm Business Income, 59% of the value of average Cash Income and 107% of the value of average Net Farm Income for farms in Northern Ireland. In terms of specific farm types, the average direct payments received by General Cropping, Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farms exceeded their average Farm Business Income per farm in 2020/21. Average direct payments also exceeded average Cash Income for General Cropping farms.

**Table 6 'As due' direct payments by type of farm in 2019/20 and 2020/21<sup>1</sup>**

	2019/20	2020/21
	£ per farm	
Cereal	27,504	29,197
General Cropping	13,987	26,150
Pigs	7,701	11,074
Dairy	23,898	31,865
Cattle & Sheep (LFA)	27,337	28,884
Cattle & Sheep (Lowland)	19,887	22,548
Mixed	27,271	34,777
<b>All types</b>	<b>24,579</b>	<b>28,432</b>

1. Based on data from an identical sample of farms.

**Table 7 'As due' direct payments by type of farm, 2020/21<sup>5</sup>**

	% TFO <sup>1</sup>	£ per ha	% FBI <sup>2</sup>	% CI <sup>3</sup>	% NFI <sup>4</sup>
Cereals	20	294	87	46	89
General Cropping	22	425	2301	323	-
Pigs	2	393	14	9	11
Dairy	10	365	51	35	58
Cattle and Sheep (LFA)	36	296	141	99	222
Cattle and Sheep (Lowland)	24	345	106	96	195
Mixed	16	383	65	58	108
<b>All Types</b>	<b>18</b>	<b>326</b>	<b>83</b>	<b>59</b>	<b>107</b>

1. Total Farm Output.

2. Farm Business Income.

3. Cash Income.

4. Net Farm Income.

5. Based on data from an identical sample of farms.

## 2.5 Farm Business Income and Net Farm Income excluding direct subsidy receipts

Farm Business Incomes including and excluding direct subsidy receipts are presented in Table 7(a). By excluding direct subsidy receipts this provides an indication of the incomes generated from farming activities. The data indicates that Cereal, Pig, Dairy and Mixed farm types return a positive Farm Business Income when direct payments are removed. Whereas, General Cropping, Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) generate losses. When measured across all farm types the average Farm Business Income with direct payments removed is a gain of £5,969 per farm.

**Table 7(a) Farm Business Incomes including and excluding direct payments in 2020/21 (£ per farm)<sup>1</sup>**

	<b>FBI</b>	<b>Direct Payments</b>	<b>FBI minus Direct Payments</b>
Cereals	33,514	29,197	4,317
General Cropping	1,136	26,150	-25,014
Pigs	81,791	11,074	70,716
Dairy	62,758	31,865	30,894
Cattle and Sheep (LFA)	20,454	28,884	-8,430
Cattle and Sheep (Lowland)	21,242	22,548	-1,306
Mixed	53,395	34,777	18,618
<b>All Types</b>	<b>34,402</b>	<b>28,432</b>	<b>5,969</b>

1. Based on data from an identical sample of farms.

Table 7(b) presents Net Farm Incomes including and excluding direct subsidy receipts. In using this measure as opposed to Farm Business Income, lower levels of income are returned for each individual farm type with the exceptions of Pig farms. In this instance, the data indicates that Cereal, Pig and Dairy farm types return a positive Net Farm Income when direct payments are removed, while General Cropping, Cattle and Sheep (LFA), Cattle and Sheep (Lowland) and Mixed farm types generate losses. When measured across all farm types the average Net Farm Income with direct payments removed is a loss of £1,962 per farm.

**Table 7(b) Net Farm Incomes including and excluding direct payments in 2020/21 (£ per farm)<sup>1</sup>**

	<b>NFI</b>	<b>Direct Payments</b>	<b>NFI minus Direct Payments</b>
Cereals	32,628	29,197	3,431
General Cropping	-7,075	26,150	-33,225
Pigs	100,496	11,074	89,421
Dairy	55,292	31,865	23,428
Cattle and Sheep (LFA)	12,996	28,884	-15,888
Cattle and Sheep (Lowland)	11,573	22,548	-10,975
Mixed	32,229	34,777	-2,548
<b>All Types</b>	<b>26,470</b>	<b>28,432</b>	<b>-1,962</b>

1. Based on data from an identical sample of farms.

## 2.6 Trends in Farm Incomes between 2013/14 and 2020/21

Table 8 presents a time series (2013/14 – 2020/21) of average Farm Business Income expressed in real terms for Dairy and Cattle and Sheep (LFA) farm types. These two farm types account for approximately 68% of the farm businesses over 0.5 SLRs in Northern Ireland. These time-series of income shows that in the four most recent years (17/18 to 20/21) the average Farm Business Income for Dairy farms in real terms was 54.7% higher than that in the first four years (13/14 to 16/17) of the 8 year period. Whereas for the Cattle and Sheep farms (LFA) the four most recent years resulted in an average Farm Business Income in real terms which was 7.6% lower than that in the first four years of the 8 year period.

**Table 8 Real Farm Business Income for Dairy and Cattle and Sheep farms (LFA) – 2013/14 to 2020/21<sup>1, 2</sup>**

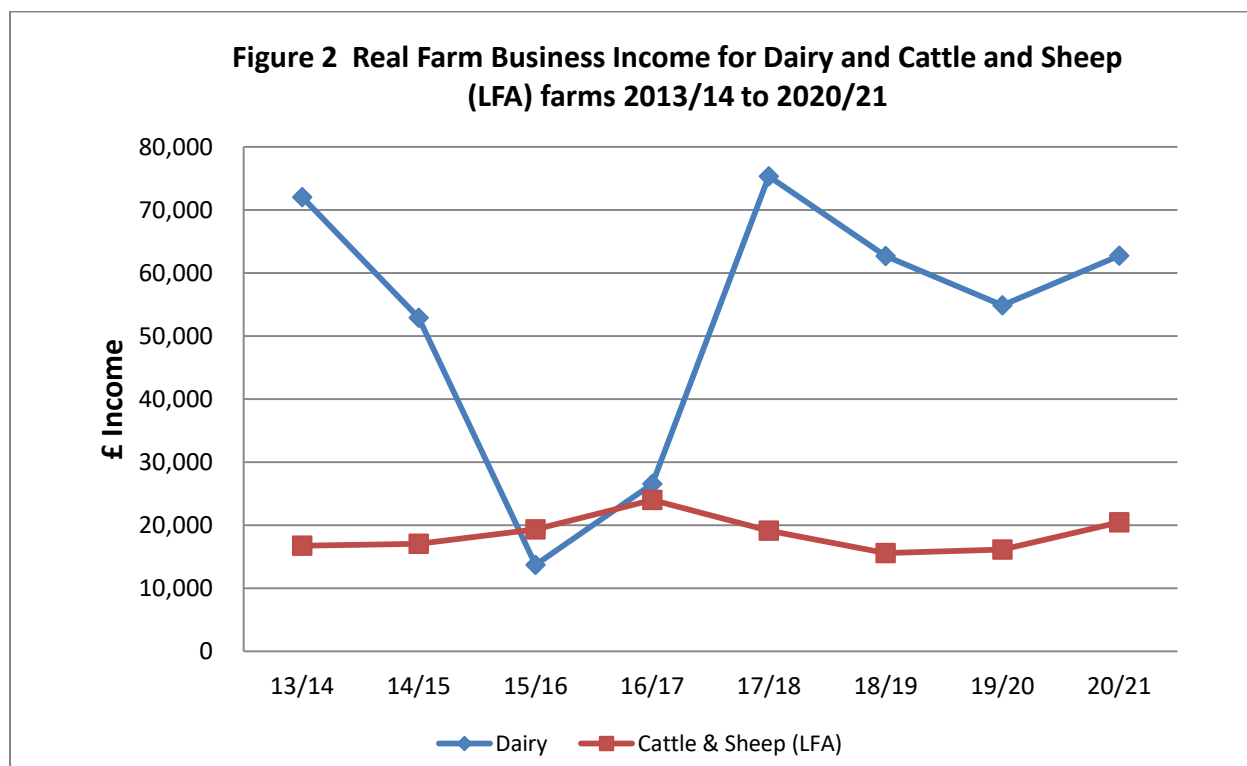
	<b>Dairy</b>	<b>Cattle &amp; Sheep (LFA)</b>
2013/14	100	100
2014/15	73	102
2015/16	19	116
2016/17	37	144
2017/18	105	114
2018/19	87	93
2019/20	76	97
2020/21	87	122

1. Expressed as an index in real terms, 2013/14 = 100

2. Based on data from all farms

The time series (2013/14 – 2020/21) of average Farm Business Income expressed in real terms for Dairy and Cattle and Sheep (LFA) farm types is shown graphically in figure 2. This indicates that the patterns of change in the average incomes for these farm types are very different. For Dairy Farms, levels of Farm Business Income have been relatively volatile over the period with dramatic ups and downs, whereas for LFA Cattle & Sheep Farms they have been relatively steady. On saying this, the annual average Farm

Business Income for Dairy farms has been some £34,055 per farm higher over the period than that of Cattle and Sheep (LFA) farms. Over the 8 year period Dairy farms had an average annual Farm Business Income of £52,617, compared to £18,562 for Cattle and Sheep (LFA) farms. When considering the total asset values of both farm types it can be said that the average Dairy farm of 87 hectares in Northern Ireland, is valued at 30% more than the average Cattle and Sheep (LFA) farm of 98 hectares and has generated about 2.8 times as much Farm Business Income over the past 8 years.



1. Adjusted to 2020/21 prices based on GDP deflator

## 2.7 Other Sources of Income

In the FBS, farmers are asked to indicate into which of 9 ranges of income the joint income of the farmer and spouse falls for each of six off-farm sources of income. Off-farm income includes both earned and unearned sources, such as other employment and social payments. In total, these receipts averaged £9,688 per farm in 2020/21, of which £4,308 was earned income and £5,380 unearned income. However, it should be noted that on 31% of farm businesses no off-farm income was received. Off-farm income per farm ranged from under £1,000 to in excess of £20,000 per year. The average amount of off-farm income was highest, at £10,974 per farm for Mixed farms because of the higher amount of investments, pensions and social payments income in this farm type.

**Table 9 Off-farm income, 2020/21 (£ per farm)**

	<b>Off-farm Total Income</b>	<b>Emplyments &amp; Self- employment</b>	<b>Investments, Pensions, Social Payments</b>
Dairy	9,603	4,953	4,651
Cattle & Sheep (LFA)	10,023	4,394	5,629
Mixed	10,974	4,253	6,720
<b>All Types</b>	<b>9,688</b>	<b>4,308</b>	<b>5,380</b>

The two most common off-farm income sources were other employment and pensions, as shown in Table 10. The earned income of the spouse was the main off-farm income source. In 2020/21, on 47 of the 226 farms (21%) only the spouse of the farmer had off-farm employment, on a further 14 farms (6%) only the farmer had off-farm employment and on another 7 farms (3%) both the farmer and spouse had off-farm employment. This equates to 30% of farms having an off-farm employment source of income. The percentages of farms receiving pensions and social payments were 42% and 7% respectively.

**Table 10 Off-farm income by type and level of Income, 2020/21**

	£				
	Zero	1-999	1,000-4,999	5,000-19,999	20,000+
	(% of farms)				
Employment	76	0	2	13	10
Self-employment	95	0	0	3	3
Investments	96	1	0	3	0
Pensions	58	0	2	36	4
Social payments	93	1	3	2	0
<b>All sources</b>	<b>31</b>	<b>1</b>	<b>1</b>	<b>48</b>	<b>19</b>

## 2.8 Investment Levels on Farms

Within table 11, the real level of investment made on FBS farms over the past 10 years is shown. This shows that investment levels have marginally increased in current terms but decreased in real terms over the ten year period. The real level decrease between 2011/12 and 2020/21 was 17%. In the most recent year, the real level of investment increased by 10%, resulting in the fifth highest level in the past 10 years.

**Table 11 Net investment index per farm, 2011/12 to 2020/21**

	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Current price Index	100	73	81	105	91	49	86	104	87	101
Real terms index <sup>1</sup>	100	72	78	99	85	45	78	92	76	83

1. Deflated using the GDP deflator, 2011/12 = 100

2. Based on data from all farms.

As shown in table 12 the average net investment (excluding capital grants received) was £25,106 per farm in 2020/21, which is £4,506 more than the previous year. The total average net investment in 2020/21 was composed of plant, machinery and vehicles at £12,522 per farm (which is £3,242 more than in 2019/20), land and buildings at £6,341 per farm (which is £2,400 higher than in 2019/20) and investment on capital improvements at £6,483 per farm (which is £1,676 less than 2019/20). Capital grants received were £241 in 2020/21 (which is £540 less than in 2019/20). Average levels of net investment were higher in 2020/21 than 2019/20 for Cereal, General Cropping, Dairy, Cattle & Sheep (LFA), Cattle & Sheep (Lowland) and Mixed farm types.

**Table 12 Net investment by type of farm, 2019/20 and 2020/21<sup>1</sup>**

	2019/20	2020/21
	£ per farm	
Cereal	21,434	24,074
General Cropping	11,198	16,950
Pigs	61,048	55,915
Dairy	42,731	49,378
Cattle & Sheep (LFA)	11,070	13,128
Cattle & Sheep (Lowland)	8,208	15,558
Mixed	23,861	31,775
<b>All types</b>	<b>20,599</b>	<b>25,106</b>

1. Based on data from an identical sample of farms.

The average levels of net investment were different on each of the farm types, with Pig farms having the highest average level of net investment in 2020/21. Differences in levels of investment by farm type occur for a number of reasons including dissimilarities in farm size, levels of Cash Income and the need for replacement/establishment of assets. In general, the pattern of investment would tend to indicate that farmers increase capital expenditure in or immediately following years when they have a substantial increase in cash income.



### **3. FINANCIAL POSITION OF FARM BUSINESSES**

In the 2010/11 account year, the values for land and buildings were revalued on each FBS farm in line with current market prices for farms in each locality. Previous revaluations took place in the 1989/90, 1996/97, and 2006/07 account years. The revaluation in 2010/11 resulted in an average increase in book values of land and buildings from £1,054,046 in the closing valuation of the 2009/10 account to £1,149,338 in the closing valuation of the 2010/11 account. If comparisons are being made with farm asset values reported for earlier years then recent and previous revaluations should be taken into consideration.

#### **3.1 Assets, Liabilities, and Net Worth of Farms**

Information on the values of total assets, external liabilities and net worth by farm type for the 2020/21 account year is presented in Table 13. This shows that average total assets per farm measured across all farm types were £1,380,556 in 2020/21. Whereas, average external liabilities per farm measured across all farm types were £41,732 in 2020/21, which is broadly the same as the previous year. When measured across all farm types the average external liabilities (i.e. mainly bank borrowings) per farm in 2020/21 were equivalent to 3.0% of total farm assets. Given these values for assets and liabilities the average net worth per farm measured across all farm types was £1,338,823 in 2020/21. When measured across all farm types, net worth expressed as a percentage of total assets was 97% in 2020/21.

Table 13 also shows that when expressed by farm type, total average assets in 2020/21 ranged from £910,007 per farm on Pig type farms to £1,975,816 per farm on Cereal type farms. In 2020/21, Cereal farms had the lowest external liabilities at £12,725 per farm, which equates to 0.6% when measured as a percentage of total assets. When compared to the previous year, external liabilities decreased for Cereals, General Cropping and Dairy farms types, and increased on Pig, Cattle & Sheep (LFA), Cattle & Sheep (Lowland) and Mixed farm types.

In terms of net worth, average values by farm type in 2020/21 ranged from £855,839 on Pig farms to £1,963,091 on Cereal farms. When net worth is expressed as a percentage of total assets, average values range from 93.2% on Dairy farms to 99.4% on Cereal farms.

**Table 13 Financial stability of farms in Northern Ireland 2019/20 and 2020/21<sup>1</sup>**

		Farm Area (ha)	Total Assets (£'000)	External Liabilities (£'000)	Net Worth (£'000)	Net Worth (as a % of Total Assets)
Cereals	19/20	98.9	1980.3	17.5	1962.8	99.1
	20/21	99.2	1975.8	12.7	1963.1	99.4
General Cropping	19/20	60.6	1091.5	53.6	1037.9	95.1
	20/21	61.6	1104.0	47.8	1056.2	95.7
Pigs	19/20	27.3	878.0	42.8	835.1	95.1
	20/21	28.2	910.0	54.2	855.8	94.0
Dairy	19/20	86.7	1510.8	107.6	1403.2	92.9
	20/21	87.4	1555.6	105.6	1450.0	93.2
Cattle and Sheep (LFA)	19/20	98.2	1178.4	13.5	1164.9	98.9
	20/21	97.5	1198.7	13.8	1184.9	98.9
Cattle and Sheep (Lowland)	19/20	65.3	1460.2	12.9	1447.3	99.1
	20/21	65.4	1482.9	13.9	1469.0	99.1
Mixed	19/20	89.3	1861.0	48.5	1812.6	97.4
	20/21	90.9	1902.5	55.1	1847.3	97.1
<b>All Types</b>	<b>19/20</b>	<b>87.1</b>	<b>1352.4</b>	<b>41.7</b>	<b>1310.7</b>	<b>96.9</b>
	<b>20/21</b>	<b>87.1</b>	<b>1380.6</b>	<b>41.7</b>	<b>1338.8</b>	<b>97.0</b>

1. Based on data from all farms.

The distribution of farms by their net worth expressed as a percentage of total farm assets is presented in Table 14. Overall, the distribution indicates that in 2020/21 only 4% of farm businesses had liabilities which were more than 15% of the value of total farm assets and that 85% have liabilities which are less than 5% of the value of the farm assets. This is a relatively financially stable status for the farm sector.

**Table 14 Distribution of farms by net worth as a percentage of total assets<sup>1</sup>**

	Net Worth %				
	Under 75	75-84.9	85-94.9	95-99.99	100
	(% of farms)				
2019/20	1	3	13	56	28
2020/21	1	3	11	57	28

1. Based on data from an identical sample of farms.

When total farm assets are expressed on an area basis this indicates the amount of capital required to farm one hectare of land. This amount differs between farm types and is affected by factors such as the quality of land and types of enterprise farmed. In 2020/21 the average capital required across all farm types was £15,850 per hectare. At the individual farm type level the average capital required ranged from £12,289 per hectare on Cattle and Sheep (LFA) type farms to £32,311 per hectare on Pig type farms. Cattle and Sheep (LFA) farms have a relatively low capital requirement as they tend to operate extensive enterprises on comparatively lower valued land, whereas, Pig farms have a relatively high capital requirement per hectare as they operate an intensive enterprise on a small area of land.

Measured across all farm types the average value of land and buildings accounted for 86% of the average capital requirement on Northern Ireland farms in 2020/21. When measured by individual farm type, the percentage of total assets tied up in land and buildings ranged from 78% on Pig farms to 94% on Cereal farms.

Assets other than land and buildings are collectively referred to as operating capital. As shown in table 15, in 2020/21 the average amount of operating capital (which excludes debtors) measured across all farm types was £164,794 per farm or 11.9% of total assets. This operating capital can be broken down into breeding livestock (35% of operating capital), machinery (28%), trading livestock (29%), and crops and stocks (8%). When measured at the individual farm type level, the average operating capital in 2020/21 ranged from £94,536 for Cereal farms to £242,812 for Dairy farms. Alternatively, when measuring average operating capital as a percentage of average total assets for individual farm types in 2020/21, the values ranged from 4.8% for Cereal farms to 19.6% for Pig farms.

**Table 15 Amount of operating capital by type of farm, 2020/21**

	Operating Capital	
	£ per farm	% of total farm Capital
Cereal	94,536	4.8
General Cropping	119,674	10.8
Pigs	178,469	19.6
Dairy	242,812	15.6
Cattle & Sheep (LFA)	117,624	9.8
Cattle & Sheep (Lowland)	158,642	10.7
Mixed	220,274	11.6
<b>All types</b>	<b>164,794</b>	<b>11.9</b>

### 3.2 Rate of Return on Capital

There are a range of metrics to measure the rate of return on capital employed on farms. For many years, management and investment income (Net Farm Income minus the value of farmer and spouse labour) expressed as a percentage of tenant's capital was the most widely used measure. However, as this measure was not very meaningful for owner occupied farms, another measure, Occupier's Net Income expressed as a percentage of

net worth, was used. This expression represents the rate of return that the farmer and spouse obtain for their manual and managerial labour on all of their investment in the business. From the 2007/08 account year, Farm Business Income expressed as a percentage of net worth is used. This expression represents the return that all unpaid labour (farmer, spouses and others with an entrepreneurial interest in the farm business) obtains for their manual and managerial labour and all of their investment in the business.

As indicated in Table 16, the rate of return to capital and labour achieved by some farm types in 2020/21 is low when compared to other investment opportunities. The average rate of return in 2020/21 ranged from 0.1% on General Cropping farms to 9.6% on Pig farms.

**Table 16 Farm Business Income as a percentage of net worth by type of farm, 2020/21**

	<b>Farm Business Income as a % of Net Worth 2020/21</b>
Cereal	1.7
General Cropping	0.1
Pigs	9.6
Dairy	4.3
Cattle & Sheep (LFA)	1.7
Cattle & Sheep (Lowland)	1.4
Mixed	2.9
<b>All types</b>	<b>2.6</b>

### 3.3 Bank Borrowings

In the 2020/21 year, the average level of bank borrowings measured across all farm types was £35,998 per farm. This is an average increase of £236 per farm when compared to 2019/20. The largest decrease in borrowings was on General Cropping farms with an average decrease of £11,532 per farm. The largest increase in borrowings was on Pig farms with an average increase of £10,641 per farm.

Banks are the main source of lending to farming, with others such as family loans, hire purchase and leasing, providing on average a further £5,735 per farm. The latter two sources are used, to quite an extent, to purchase tractors and other vehicles, whereas bank lending is used mainly for funding land, buildings and working capital requirements.

**Table 17 Average bank borrowings per farm by type of farm, 2019/20 and 2020/21<sup>1</sup>**

	2019/20	2020/21
	£ per farm	
Cereal	7,294	3,176
General Cropping	53,569	42,037
Pigs	26,411	37,053
Dairy	93,566	93,243
Cattle & Sheep (LFA)	11,391	11,144
Cattle & Sheep (Lowland)	11,458	12,781
Mixed	35,872	40,630
<b>All types</b>	<b>35,762</b>	<b>35,998</b>

1. Based on data from an identical sample of farms.

The distribution of farms by level of borrowing per farm in 2019/20 and 2020/21 are presented in Table 18. This shows that 53% of the farms recorded no bank borrowings in 2020/21 whereas 17% of farms recorded borrowings in excess of £50,000. When comparing the distributions for 2019/20 and 2020/21 the overall picture is very similar but with a 3% decrease in the number of farms having borrowings in excess of £20,000 in 2020/21.

**Table 18 Distributions of farms by level of bank borrowings, 2019/20 and 2020/21<sup>1</sup>**

Bank Borrowings (£ per farm)	2019/20	2020/21
	% of farms	
Nil	51	53
1 to 20,000	20	22
20,000 to 49,999	12	8
50,000 to 99,999	6	7
100,000 and over	10	10

1. Based on data from an identical sample of farms.

The ability of farms to carry different levels of borrowings depends on their profitability, which in turn, is closely related to the size of business. For this reason, those farms with borrowings in excess of £50,000 cannot necessarily be considered to be in financial difficulty. Even so, borrowings in excess of £50,000 do incur a significant interest cost. At an average bank lending rate of 4.5% borrowings of £50,000 would have incurred interest costs of around £2,250 per annum.

Some of these farms have borrowed to purchase land, buildings, machinery and farm improvement materials. For other farms poor market and/or physical performance has contributed to their high levels of borrowings. The difficulty with such high levels of borrowing is that the annual interest cost may reach a level where the farm cash income is inadequate to cover living expenses and essential new on-farm investment.

## 4. ENTERPRISE GROSS MARGINS

In this section of the report, the gross margins generated by each of the main enterprises in Northern Ireland are compared for the two accounting years 2019/20 and 2020/21. As the average account year end for the sample of farms is mid-February, the results refer to the 2019 and 2020 grassland and crop years. Average Gross Margin by enterprise is presented in Table 19(a). It is important to note that as the Single Payment is decoupled from production and not linked to any particular enterprise it is not included in the gross margin figures. The overall situation was that higher gross margins were recorded in 2020/21 for Dairy cows, SDA beef cows, DA beef cows, Lowland beef cows, SDA breeding ewes, DA breeding ewes, Lowland breeding ewes, Pig, Spring Barley and Winter Wheat enterprises. Whereas, lower gross margins were recorded for Winter Barley enterprises.

**Table 19(a) Average gross margins by enterprise in 2019/20 and 2020/21<sup>1</sup>**

	Average gross margins	
	2019/2020	2020/2021
	£ per head	
Dairy Cows	901	933
Suckler Cows		
- SDA	180	222
- DA	229	274
- Lowland	289	312
Breeding Ewes		
- SDA	24	51
- DA	33	59
- Lowland	59	68
Pigs	43	45
	£ per hectare	
Spring Barley	890	983
Winter Barley	1,020	969
Winter Wheat	1,151	1,191

1. Based on data from an identical sample of farms.

### 4.1 Dairy Cows

As shown in Table 19(b), the average gross margin per dairy cow increased from £901 in 2019/20 to £933 in 2020/21 for the 98 dairy herds which provided information in both years. This increase of £32 in average gross margin is the net result of a £91 increase in output value and a £59 increase in total variable costs in 2020/21. The main reason for the increase in output value was that milk receipts were on average £88 higher per cow in 2020/21. The higher milk receipts per cow were due to an increase in average milk price of 0.5 pence per litre. The increase in total variable costs per cow resulted from a £46 increase in concentrate costs and a £21 increase in sundries & veterinary costs per cow. The increase in concentrate costs per cow was partly due to higher concentrate usage per cow.

Stocking rates only showed a marginal increase from 2.10 cow equivalents per hectare in 2019/20 to 2.11 cow equivalents per hectare in 2020/21. Given these similar stocking

rates and the increase in average gross margin per cow, then average gross margin per hectare also increased from £1,880 in 2019/20 to £1,955 in 2020/21, which is an increase of £75 per hectare.

**Table 19(b) Average outputs, variable costs and gross margins per dairy cow in 2019/20 and 2020/21<sup>1</sup>**

	2019/2020	2020/2021
<b>Number of herds</b>		98
<b>Enterprise output</b>		<b>£ per cow</b>
Milk	2,004	2,092
Calves	110	118
Herd replacement	-173	-178
<b>Output</b>	<b>1,941</b>	<b>2,032</b>
Variable Costs		
Concentrates	670	716
Hay, silage & grazing	190	182
Sundries & Vet	180	201
<b>Total Variable Costs</b>	<b>1,040</b>	<b>1,099</b>
<b>Gross Margin</b>	<b>901</b>	<b>933</b>
Average herd size (cows)	112	112
Concentrates per litre (kg)	0.36	0.36
Stocking rate (ce/ha)	2.10	2.11
Summer milk (%)	50	50
Milk yield (l/cow)	7,358	7,546
Milk price (p/l)	27.2	27.7

1. Based on data from an identical sample of farms.

As shown in Table 20, the difference in performance in 2020/21 between the 'top' and 'bottom' quartiles was, as in previous years, substantial. The 'top' quartile had an average gross margin per cow of £1,209 compared with £528 for the 'bottom' quartile. The main reasons for this difference in performance are that the 'top' quartile had an average milk yield 3,500 litres per cow above and a milk price 2.0 pence per litre above the 'bottom' quartile. For the average herd size of 112 dairy cows in the sample, the difference in gross margin between the 'top' and 'bottom' quartiles equates to a total value of £76,198 per herd.

**Table 20 Average outputs, variable costs and gross margins per dairy cow in the top 25% and bottom 25% groups, 2020/21**

	Top 25%	Bottom 25%
		<b>£ per cow</b>
Gross Margin	1,209	528
Milk Sales	2,562	1,456
Calf Sales	149	96
Total Output	2,553	1,358
Variable Costs	1,344	830
Milk Yield – litres	8,983	5,484
Av milk price – ppl	28.5	26.5
Stocking rate - ce/ha	2.14	2.08

## 4.2 Suckler Cows

In the 2020/21 account year all of the three main categories of suckler herds had average gross margins that were higher than those in 2019/20 (Table 21). For SDA suckler cows the average gross margin per cow increased from £180 in 2019/20 to £222 in 2020/21. This increase of £42 per cow was the combined result of a £22 increase in total output and a £19 decrease in total variable costs. For DA suckler cows the average gross margin increased by £46 per cow due to a £28 increase in total output and a £18 decrease in total variable costs. For Lowland suckler cows the average gross margin increased by £22 per cow, which was the combined result from an increase of £26 in total output and an increase of £4 in total variable costs.

**Table 21 Average outputs, variable costs and gross margins per cow for SDA, DA and Lowland suckler herds, 2019/20 and 2020/21<sup>1</sup>**

	SDA		DA		Lowland	
	2019/2020	2020/2021	2019/2020	2020/2021	2019/2020	2020/2021
<b>Number of herds</b>	47		21		26	
<b>Enterprise Output</b>	<b>£ per cow</b>					
Calves	507	523	590	624	553	576
Herd replacement	-66	-60	-76	-82	-53	-51
<b>Total Output</b>	<b>441</b>	<b>463</b>	<b>514</b>	<b>542</b>	<b>500</b>	<b>526</b>
<b>Variable Costs</b>						
Concentrates	52	52	46	43	22	23
HSG	137	122	143	131	119	116
Sundries & Vet	72	68	97	94	69	75
<b>Total Variable Costs</b>	<b>261</b>	<b>242</b>	<b>285</b>	<b>268</b>	<b>211</b>	<b>214</b>
<b>Gross Margin</b>	<b>180</b>	<b>222</b>	<b>229</b>	<b>274</b>	<b>289</b>	<b>312</b>
Calves reared per cow	0.96	0.92	1.00	0.97	0.98	0.97
Av price per calf sold/trans (£)	555	567	601	641	565	591

1. Based on data from an identical sample of farms.

The data presented in table 22 for the 'top 25%' and 'bottom 25%' of suckler herds show that there was a difference of £203 in gross margin per cow between the 'top' and 'bottom' groups of SDA suckler herds in 2020/21. This is accounted for by differences of £122 in calf returns, £12 in herd replacement costs and £93 in total variable costs between the top and bottom groups. Similarly for DA suckler herds there was a difference of £454 in gross margin per cow between the 'top' and 'bottom' groups of herds in 2020/21. This is accounted for by differences of £185 in calf returns, £65 in herd replacement costs, and £204 in total variable costs.



**Table 22 Average calf receipts, variable costs and gross margins per cow for SDA and DA suckler herds in the top 25% and bottom 25% groups, 2020/21**

	Top 25%	Bottom 25%
	£ per cow	
Gross Margin		
- SDA	308	104
- DA	507	53
Calf Returns		
- SDA	564	442
- DA	771	586
Herd replacement cost		
- SDA	-51	-39
- DA	-62	-127
Variable Costs		
- SDA	205	298
- DA	201	405

### 4.3 Breeding Ewes

As shown in table 23, gross margins per ewe for Lowland, Upland and Hill flocks showed an increase between 2019/20 and 2020/21. For Lowland breeding ewes, the average gross margin per ewe increased from £58.59 in 2019/20 to £67.64 in 2020/21 (plus £8.96). This increase was the net result of a £11.51 increase in output and a £2.56 increase in total variable costs. For Upland breeding ewes, the average gross margin per ewe increased from £32.68 in 2019/20 to £58.92 in 2020/21 (plus £26.24). This increase was the net result of a £35.15 increase in output and a £8.91 increase in total variable costs. For Hill breeding ewes, the average gross margin per ewe increased from £23.78 in 2019/20 to £50.86 in 2020/21 (plus £27.07). This increase was the combined result of a £25.73 increase in output and a £1.34 decrease in total variable costs.

Table 24 presents the gross margin per ewe results for the 'top 25%' and 'bottom 25%' of Lowland and Hill flocks in 2020/21. This shows a difference in gross margin between the 'top 25%' and 'bottom 25%' of £59 per ewe in the Lowland and £74 in the Hill. The main reason for these differences in gross margin between the 'top 25%' and 'bottom 25%', is the considerable range found in the value of lamb sales per ewe which averaged £141 in the top group and £72 in the bottom group.

**Table 23 Average outputs, variable costs and gross margins per ewe for Lowland, DA and SDA breeding flocks, 2019/20 and 2020/21<sup>1</sup>**

	Lowland		Upland (DA)		Hill (SDA)	
	2019/2020	2020/2021	2019/2020	2020/2021	2019/2020	2020/2021
<b>Number of flocks</b>	22		11		19	
<b>Output</b>	<b>£ per ewe</b>					
Lambs	103.68	118.58	91.09	127.52	64.22	84.73
Wool	1.73	0.38	3.61	0.64	1.36	0.29
Flock Replacements	8.59	6.55	-7.62	-5.94	6.35	12.65
<b>Total Output</b>	<b>114.00</b>	<b>125.51</b>	<b>87.09</b>	<b>122.23</b>	<b>71.93</b>	<b>97.67</b>
<b>Variable Costs</b>						
Concentrates + OPF	14.90	15.12	13.59	17.53	16.47	15.65
Hay, silage, & grazing	22.41	22.53	24.76	27.75	17.64	17.66
Sundries + Vet	18.00	20.22	16.06	18.04	14.03	13.50
<b>Total Variable Costs</b>	<b>55.31</b>	<b>57.87</b>	<b>54.40</b>	<b>63.31</b>	<b>48.15</b>	<b>46.81</b>
<b>Gross Margin</b>	<b>58.69</b>	<b>67.64</b>	<b>32.68</b>	<b>58.92</b>	<b>23.78</b>	<b>50.86</b>
Lambs reared per ewe	1.48	1.51	1.30	1.50	1.14	1.24
Ave lamb price (£)	82.10	91.17	75.03	89.90	74.14	85.95
Ewe mortality %	4.7	5.5	7.1	6.3	6.9	5.6
Lamb mortality per 100 ewes	9.0	9.0	6.8	9.9	6.7	7.0
Ave flock size (ewes)	190	199	183	188	299	307

1. Based on data from an identical sample of farms.

**Table 24 Average gross margins, lamb sales and lambs reared per ewe for the top 25% and bottom 25% groups, 2020/21**

	Top 25%	Bottom 25%
	<b>Per Ewe</b>	
<b>Gross Margin (£)</b>		
- Lowland	104	45
- Hill	93	18
<b>Lamb Sales (£)</b>		
- Lowland	142	86
- Hill	141	58
<b>Lambs Reared</b>		
- Lowland	1.71	1.28
- Hill	1.68	1.01

#### 4.4 Pigs

On the 6 farms which had rearing and finishing units, the average gross margin per pig increased from £42.58 in 2019/20 to £45.48 in 2020/21 (Table 25). This increase in margin of £2.91 per pig between 2019/20 and 2020/21 was the combined result of an increase in output of £7.57 per pig and an increase in total variable costs of £4.66 per pig. The increase in output was due to the more favourable pig prices in 2020/21, whereas, the increase in total variable costs was mainly due to the £4.79 increase in the cost of feedstuffs per pig. The average gross margin of £45.48 per pig is the highest result in the 10 years since 2011/12. The average gross margins per pig in previous years

were £22 in 2011/12, £21 in 2012/13, £32 in 2013/14, £26 in 2014/15, £17 in 2015/16, £28 in 2016/17, £45 in 2017/18, £37 in 2018/19 and £42 in 2019/20.

**Table 25 Average sales, variable costs and gross margins per pig for pig rearing and finishing units, 2019/20 and 2020/21<sup>1</sup>**

	2019/2020	2020/2021
<b>Number of herds</b>		6
		<b>£ per pig</b>
<b>Output</b>	<b>131.59</b>	<b>139.16</b>
Variable Costs		
Feeding stuffs	81.75	86.55
Vet and medicines	2.92	3.21
Sundries	4.34	3.92
<b>Total Variable Costs</b>	<b>89.01</b>	<b>93.68</b>
<b>Gross Margin</b>	<b>42.58</b>	<b>45.48</b>
Meal equivalent per pig (kg)	302	310
Price of concentrates (£/tonne)	271	279
Pigs weaned per sow	24.78	25.14

1. Based on data from an identical sample of farms.

#### 4.5 Spring Barley

As shown in table 26 the average gross margin per hectare for the spring barley crop increased from £890 in 2019 to £983 in 2020 (an increase of £93 per hectare). This increase was the combined result of a £61 increase in output value and a £32 decrease in total variable costs in 2020. The increase in output value was due to higher grain and straw prices in 2020. Grain prices per tonne increased from £154 in 2019 to £170 in 2020, whereas straw prices per tonne increased from £86 in 2019 to £95 in 2020. In comparison to 2019 levels, average grain yield decreased by 0.29 tonnes per hectare and average straw yield decreased by 0.15 tonnes per hectare. The decrease in variable costs between 2019 and 2020 was mainly the result of lower fertiliser and seed costs in 2020.

**Table 26 Average outputs, variable costs and gross margins per hectare for spring barley, 2019/20 and 2020/21<sup>1</sup>**

	2019/2020	2020/2021
<b>Number of farms</b>		26
		<b>£ per hectare</b>
<b>Output</b>		
Grain	966	1,014
Straw	262	276
<b>Total Output</b>	<b>1,228</b>	<b>1,289</b>
<b>Variable Costs</b>		
Seed	83	71
Fertilisers	113	95
Sprays	102	102
Sundries	41	38
<b>Total Variable Costs</b>	<b>338</b>	<b>306</b>
<b>Gross Margin</b>	<b>890</b>	<b>983</b>
Grain yield (tonnes per ha)	6.27	5.98
Straw yield (tonnes per ha)	3.05	2.90

1. Based on data from an identical sample of farms.

The 'top 25%' performance group of farms in 2020 had an average grain yield of 6.89 tonnes per hectare compared with 4.84 tonnes in the 'bottom 25%' group. These yields generated grain sales of £1,173 for the 'top' group and £726 for the 'bottom' group. Associated with the higher grain yield was also a higher straw yield which generated straw sales of £328 per hectare in the 'top' group compared with £210 in the 'bottom' group. The average grain price per tonne received by the 'top' group was £20 higher than the 'bottom' group, whereas, the average straw price per tonne in the 'top' performance group was £9 higher than the 'bottom' group. In terms of inputs, the total variable costs were £321 per hectare for the 'top' group and £325 for the 'bottom' group. These differences in output and inputs between the 'top' and 'bottom' groups resulted in a gross margin of £1181 per hectare for the 'top' group and £611 per hectare for the 'bottom' group, i.e. a difference of £570 per hectare.

#### 4.6 Winter Barley

As shown in Table 27, the average gross margin per hectare for the winter barley crop decreased from £1,020 in 2019 to £969 in 2020, which is a decline of £51. This decrease was the net effect of a £79 decrease in output and a £28 decrease in variable costs in 2020. The decrease in output value resulted from lower grain and straw yields in 2020. However, these were partially offset by increases in grain and straw prices. Grain prices per tonne increased from £150 in 2019 to £166 in 2020, whereas, straw prices per tonne increased from £91 in 2019 to £98 in 2020. In comparison to 2019 levels, average grain yield decreased by 0.78 tonnes per hectare and average straw yield decreased by 0.95 tonnes per hectare. The decrease in variable costs between 2019 and 2020 was the result of lower seed, fertiliser, spray and sundry costs in 2020.

**Table 27 Average outputs, variable costs and gross margins per hectare for winter barley, 2019/20 and 2020/21<sup>1</sup>**

	2019/2020	2020/2021
<b>Number of farms</b>		18
		<b>£ per hectare</b>
<b>Output</b>		
Grain	1,115	1,100
Straw	369	305
<b>Total Output</b>	<b>1,484</b>	<b>1,405</b>
<b>Variable Costs</b>		
Seed	90	85
Fertilisers	150	147
Sprays	184	178
Sundries	40	25
<b>Total Variable Costs</b>	<b>464</b>	<b>436</b>
<b>Gross Margin</b>	<b>1,020</b>	<b>969</b>
Grain yield (tonnes per ha)	7.42	6.64
Straw yield (tonnes per ha)	4.06	3.11

1. Based on data from an identical sample of farms.

The 'top 25%' group of farms in 2020 had an average grain yield of 7.34 tonnes per hectare, and this was 1.09 tonnes more than the 'bottom 25%' group. Higher values for grain and straw output resulted in an output value of £1,659 per hectare for the 'top' group, some £463 above that of the 'bottom' group. Total variable costs per hectare were £49 lower in the 'top' group at £432 per hectare. The gross margins per hectare were £1,227 for the 'top' group and £716 for the 'bottom' group.

On average, the winter barley crop gross margin in 2020 was £13 per hectare lower than that for the spring crop. It is usually the case that the winter barley crop out-performs the spring barley crop, but weather conditions negatively impacted winter barley yields to a greater extent.

#### 4.7 Winter Wheat

As shown in table 28 the average gross margin per hectare for the winter wheat crop increased from £1,151 in 2019 to £1,191 in 2020, which is an increase of £40. This was the net effect of a £14 increase in output and a £25 decrease in variable costs in 2020. The rise in output value was the result of higher grain and straw prices in 2020. Average grain prices increased by £22 per tonne, whereas, average straw prices increased by £11 per tonne. On the other hand, average grain yield decreased by 0.64 tonnes per hectare and average straw yield decreased by 1.34 tonnes per hectare. As a result of these changes in yields and prices, total output increased slightly from £1,691 in 2019 to £1,705 in 2020. The decrease in total variable costs of £25 per hectare in 2020 was due to lower seed, fertiliser and sundry costs in 2020.

**Table 28 Average outputs, variable costs and gross margins per hectare for winter wheat, 2019/20 and 2020/21<sup>1</sup>**

	2019/2020	2020/2021
<b>Number of farms</b>	11	
	<b>£ per hectare</b>	
<b>Output</b>		
Grain	1,319	1,407
Straw	372	298
<b>Total Output</b>	<b>1,691</b>	<b>1,705</b>
<b>Variable Costs</b>		
Seed	104	94
Fertilisers	166	146
Sprays	220	236
Sundries	49	38
<b>Total Variable Costs</b>	<b>540</b>	<b>514</b>
<b>Gross Margin</b>	<b>1,151</b>	<b>1,191</b>
Grain yield (tonnes per ha)	8.82	8.18
Straw yield (tonnes per ha)	4.55	3.21

1. Based on data from an identical sample of farms.

The 2020 crop results show that the highest gross margin per hectare was obtained by winter wheat (£1,191) followed by spring barley (£983) and then winter barley (£969). This order is atypical and reflects the impact of weather conditions on yield.

#### 4.8 'Top' and 'Bottom' Performance Groups

Gross margins for the 'top' and 'bottom' performance groups for the main enterprises are summarised in Table 29. They show that for all the enterprises, the gross margin for the 'top' group is at least 71% more than that of the 'bottom' group. This outcome is typical of most years and arises because of differing farmer skills and resources. The data, while illustrating the wide range in performance levels found on farms also suggests that there is a possibility for improvements on some farms.

**Table 29 Gross margins of the 'top' and 'bottom' performance groups for selected enterprises, 2020/21**

	Top <sup>1</sup> Group	Bottom <sup>1</sup> Group
	£ Per head	
Dairy cows	1,209	528
Suckler cows		
- DA	507	53
- SDA	308	104
Breeding ewes		
- SDA	93	18
- Lowland	104	45
Spring barley	1,181	611
Winter barley	1,227	716

1. For all enterprises the 'top' and 'bottom' groups refer to 25% of the samples.

## 5. FIXED COSTS

As shown in table 30, the average levels of fixed costs per hectare (excluding labour costs) measured across all farm types increased from £541 in 2019/20 to £556 in 2020/21. At the individual farm type level, four of the seven farm types recorded increases in fixed costs (i.e. Pig, Dairy, Cattle and Sheep (LFA) and Mixed), ranging from £9 per ha on Cattle and Sheep (LFA) farms to £125 per ha on Pig farms. On the other hand, Cereal, General Cropping and Cattle and Sheep (Lowland) farms showed decreases in fixed costs of £40, £39 and £20 per ha respectively.

**Table 30 Fixed costs per hectare by type of farm, 2019/20 and 2020/21<sup>1, 2</sup>**

	2019/20	2020/21
	£ per ha	
Cereal	646	606
General Cropping	781	742
Pigs	2,795	2,920
Dairy	844	883
Cattle & Sheep (LFA)	328	337
Cattle & Sheep (Lowland)	502	482
Mixed	710	731
<b>All Types</b>	<b>541</b>	<b>556</b>

1. Excludes labour costs.

2. Based on data from an identical sample of farms.

Table 31 gives a breakdown of fixed costs in both years. Three major components of fixed costs (excluding labour) are depreciation of buildings and works, machinery depreciation, and machinery running costs. In 2019/20 and 2020/21, these three cost categories on average accounted for 69% and 68% respectively of total fixed costs across all types of farm.

**Table 31 Fixed costs per hectare, by category, 2019/20 and 2020/21<sup>1</sup>**

	2019/20	2020/21
	£ per ha	
Depreciation of buildings and works	98	97
Depreciation of machinery	134	143
Machinery running costs	142	138
Farm insurance	17	18
Farm fuel	26	27
Rates and water charges	15	16
Building repairs and miscellaneous	86	98
Interest payments	22	19
<b>Total</b>	<b>541</b>	<b>556</b>

1. Based on data from an identical sample of farms.

When cost savings are sought they are most likely to be found in the main expenditure areas. During low-income periods this has resulted in a reduction in the level of capital expenditure on machinery and equipment, as farmers have tended to replace machinery less frequently. Other fixed costs such as farm fuel, rates, building repairs and insurance cannot be reduced so readily.

**APPENDICES 1.1 – 1.7**



**Table 1.1 – CEREAL & GENERAL CROPPING FARMS – ALL SIZES  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	Cereals			General Cropping		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	4	4		3	3	
Average size of business (SLRs)	1.3	1.3		1.4	1.6	
Total area of farm (ha)	98.9	99.2	0.2	60.6	61.6	1.5
of which: crops & grass	93.9	94.2	0.2	58.4	60.0	2.7
rough grazing	1.6	1.6	0.0	0.0	0.0	-
Hectares - Total crops	85.8	86.1	0.4	34.2	39.8	16.1
(of which cereals)	69.7	63.2	-9.4	23.4	26.5	13.2
Av.no - Dairy cows	0.0	0.0	-	0.0	0.0	-
Av.no - Beef cows	0.0	0.0	-	0.0	0.0	-
Av.no - Other cattle	0.0	0.0	-	37.0	32.1	-13.2
Av.no - Ewes	16.4	14.9	-9.4	0.0	0.0	-
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	79,237	69,083	-12.8	20,664	22,630	9.5
Potatoes	0	0	-	60,339	45,823	-24.1
Misc. crop output	37,790	38,999	3.2	6,198	8,719	40.7
<b>Total crop output</b>	<b>117,028</b>	<b>108,082</b>	<b>-7.6</b>	<b>87,201</b>	<b>77,173</b>	<b>-11.5</b>
<b>Livestock output :</b>						
Cattle rearing & fattening	0	0	-	10,946	13,030	19.0
Cattle - dairy	0	0	-	0	0	-
Milk	0	0	-	0	0	-
Sheep & wool	1,242	1,621	30.6	0	0	-
Pigs	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-
Other livestock	0	0	-	0	0	-
<b>Total livestock output</b>	<b>1,242</b>	<b>1,621</b>	<b>30.6</b>	<b>10,946</b>	<b>13,030</b>	<b>19.0</b>
Single Payment	26,319	26,913	2.3	13,571	14,040	3.5
ANC/LFA Compensatory scheme	0	0	-	0	0	-
Agri Environment schemes	680	160	-76.5	0	0	-
Miscellaneous subsidies	506	2,124	319.8	415	12,111	2815.6
Miscellaneous revenue	7,353	8,085	9.9	4,003	5,059	26.4
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	3,840	-4,180	-208.8
<b>Total farm output</b>	<b>153,127</b>	<b>146,985</b>	<b>-4.0</b>	<b>119,976</b>	<b>117,232</b>	<b>-2.3</b>

**Table 1.1 Contd.**

	Cereals			General Cropping		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	174	181	4.0	5,937	4,479	-24.6
Home grown concentrate feed	0	0	-	5,468	7,498	37.1
Veterinary fees & medicines	286	225	-21.5	275	826	200.9
Other livestock costs	89	65	-26.9	3,482	561	-83.9
Purchased & home grown seed	5,371	5,190	-3.4	7,420	9,372	26.3
Fertilisers	12,478	11,803	-5.4	11,678	10,974	-6.0
Other crop costs	17,764	14,239	-19.8	8,848	13,016	47.1
Regular & casual labour	4,046	4,213	4.1	5,562	3,344	-39.9
Machinery excluding depreciation	25,488	25,352	-0.5	25,591	22,393	-12.5
Depreciation of plant machinery & vehicles	21,839	21,109	-3.3	10,540	12,572	19.3
Depreciation of buildings & works	8,890	8,899	0.1	5,660	4,677	-17.4
Land & building inputs	12,716	12,781	0.5	10,976	16,345	48.9
Interest payments	455	412	-9.5	3,446	238	-93.1
Other general farming costs	9,967	9,001	-9.7	10,082	9,801	-2.8
<b>Total variable costs</b>	<b>47,245</b>	<b>43,619</b>	<b>-7.7</b>	<b>60,458</b>	<b>57,811</b>	<b>-4.4</b>
<b>Total fixed costs</b>	<b>72,319</b>	<b>69,851</b>	<b>-3.4</b>	<b>54,506</b>	<b>58,285</b>	<b>6.9</b>
<b>Total farm inputs</b>	<b>119,564</b>	<b>113,470</b>	<b>-5.1</b>	<b>114,964</b>	<b>116,095</b>	<b>1.0</b>
<b>Farm Business Income</b>	<b>33,563</b>	<b>33,514</b>	<b>-0.1</b>	<b>5,012</b>	<b>1,136</b>	<b>-77.3</b>
(plus) depreciation of buildings & works	8,890	8,899	0.1	5,660	4,677	-17.4
(plus) depreciation of plant machinery & vehicles	21,839	21,109	-3.3	10,540	12,572	19.3
(minus) valuation change	93	-206	-322.2	-12,327	10,282	183.4
<b>(equals) cash income</b>	<b>64,198</b>	<b>63,729</b>	<b>-0.7</b>	<b>33,540</b>	<b>8,104</b>	<b>-75.8</b>
(minus) net investment	21,434	24,074	12.3	11,198	16,950	51.4
<b>(equals) Cash flow</b>	<b>42,765</b>	<b>39,655</b>	<b>-7.3</b>	<b>22,342</b>	<b>-8,846</b>	<b>-139.6</b>
<b>Average valuations</b>	<b>95,595</b>	<b>94,536</b>	<b>-1.1</b>	<b>119,992</b>	<b>119,674</b>	<b>-0.3</b>

**Table 1.2 – MIXED & PIG FARMS – ALL SIZES  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	Mixed			Pigs		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	10	10		7	7	
Average size of business (SLRs)	2.2	2.3		2.3	2.6	
Total area of farm (ha)	89.3	90.9	1.7	27.3	28.2	3.3
of which: crops & grass	77.8	79.3	2.0	26.3	27.2	3.5
rough grazing	3.4	3.4	0.0	0.2	0.2	0.0
Hectares - Total crops	20.7	23.5	13.5	3.1	4.0	29.3
(of which cereals)	17.6	20.5	16.4	2.8	3.7	32.2
Av.no - Dairy cows	22.5	23.7	5.6	0.0	0.0	-
Av.no - Beef cows	14.6	13.1	-10.6	1.1	1.1	1.0
Av.no - Other cattle	117.2	122.3	4.4	26.3	26.4	0.4
Av.no - Ewes	63.3	60.1	-5.1	65.2	73.7	13.1
Av.no - Sows/gilts	8.3	8.3	0.0	130.3	138.2	6.1
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	18,750	22,739	21.3	2,947	4,224	43.3
Potatoes	0	0	-	0	0	-
Misc. crop output	8,922	9,818	10.0	1,123	1,275	13.6
<b>Total crop output</b>	<b>27,672</b>	<b>32,557</b>	<b>17.7</b>	<b>4,070</b>	<b>5,499</b>	<b>35.1</b>
<b>Livestock output :</b>						
Cattle rearing & fattening	49,941	64,519	29.2	13,604	11,542	-15.2
Cattle - dairy	-1,962	-1,959	0.2	0	0	-
Milk	45,841	48,447	5.7	0	0	-
Sheep & wool	5,242	5,701	8.7	8,193	9,990	21.9
Pigs	25,744	28,044	8.9	341,678	403,715	18.2
Poultry & eggs	9,648	8,466	-12.2	0	0	-
Other livestock	0	0	-	0	0	-
<b>Total livestock output</b>	<b>134,453</b>	<b>153,218</b>	<b>14.0</b>	<b>363,475</b>	<b>425,246</b>	<b>17.0</b>
Single Payment	26,887	28,477	5.9	7,405	7,729	4.4
ANC/LFA Compensatory scheme	0	0	-	0	0	-
Agri Environment schemes	66	330	398.2	0	0	-
Miscellaneous subsidies	318	5,970	1779.5	296	3,345	1031.7
Miscellaneous revenue	1,804	2,209	22.5	1,327	1,495	12.7
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	91	63	-30.2	0	0	-
<b>Total farm output</b>	<b>191,291</b>	<b>222,825</b>	<b>16.5</b>	<b>376,573</b>	<b>443,315</b>	<b>17.7</b>

**Table 1.2 Contd.**

	Mixed			Pigs		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	53,063	56,981	7.4	201,612	234,538	16.3
Home grown concentrate feed	4,691	4,269	-9.0	0	0	-
Veterinary fees & medicines	3,661	4,113	12.4	12,336	14,196	15.1
Other livestock costs	4,947	4,978	0.6	18,136	16,735	-7.7
Purchased & home grown seed	2,296	2,300	0.2	285	324	13.5
Fertilisers	7,463	8,155	9.3	1,110	1,558	40.4
Other crop costs	4,845	5,703	17.7	768	952	23.9
Regular & casual labour	6,916	7,297	5.5	9,685	8,072	-16.7
Machinery excluding depreciation	19,128	23,084	20.7	9,950	10,026	0.8
Depreciation of plant machinery & vehicles	17,108	16,964	-0.8	14,952	15,939	6.6
Depreciation of buildings & works	11,446	12,216	6.7	27,759	31,428	13.2
Land & building inputs	10,711	10,126	-5.5	7,537	7,432	-1.4
Interest payments	2,108	2,185	3.7	1,247	1,888	51.4
Other general farming costs	10,763	11,058	2.7	16,401	18,437	12.4
<b>Total variable costs</b>	<b>89,732</b>	<b>96,675</b>	<b>7.7</b>	<b>238,855</b>	<b>275,508</b>	<b>15.3</b>
<b>Total fixed costs</b>	<b>69,414</b>	<b>72,755</b>	<b>4.8</b>	<b>82,923</b>	<b>86,016</b>	<b>3.7</b>
<b>Total farm inputs</b>	<b>159,146</b>	<b>169,430</b>	<b>6.5</b>	<b>321,778</b>	<b>361,524</b>	<b>12.4</b>
<b>Farm Business Income</b>	<b>32,145</b>	<b>53,395</b>	<b>66.1</b>	<b>54,794</b>	<b>81,791</b>	<b>49.3</b>
(plus) depreciation of buildings & works	11,446	12,216	6.7	27,759	31,428	13.2
(plus) depreciation of plant machinery & vehicles	17,108	16,964	-0.8	14,952	15,939	6.6
(minus) valuation change	-3,504	22,112	731.1	12,855	9,971	-22.4
<b>(equals) cash income</b>	<b>64,203</b>	<b>60,463</b>	<b>-5.8</b>	<b>84,650</b>	<b>119,186</b>	<b>40.8</b>
(minus) net investment	23,861	31,775	33.2	61,048	55,915	-8.4
<b>(equals) Cash flow</b>	<b>40,342</b>	<b>28,688</b>	<b>-28.9</b>	<b>23,602</b>	<b>63,271</b>	<b>168.1</b>
<b>Average valuations</b>	<b>206,839</b>	<b>220,274</b>	<b>6.5</b>	<b>159,292</b>	<b>178,469</b>	<b>12.0</b>

**TABLE 1.3 LOWLAND CATTLE AND SHEEP  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	0.5 < 1 SLR			1 < 2 SLR			All SIZES		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	10	10		10	10		26	26	
Average size of business (SLRs)	0.7	0.7		1.3	1.3		1.1	1.1	
Total area of farm (ha)	47.8	47.8	-0.1	76.2	76.4	0.2	65.3	65.4	0.1
of which: crops & grass	44.8	44.8	-0.1	74.1	74.3	0.3	62.4	62.5	0.2
rough grazing	1.2	1.2	0.0	0.9	0.9	0.0	1.2	1.2	0.0
<b>Size of enterprises :</b>									
Hectares - Total crops	4.7	4.2	-10.9	3.0	2.5	-18.8	4.3	3.8	-10.5
Av.no - Dairy cows	0.0	0.0	-	3.2	2.3	-29.0	1.7	1.5	-8.3
Av.no - Beef cows	17.7	17.3	-2.2	44.6	43.7	-2.0	34.3	35.4	3.1
Av.no - Other cattle	60.6	62.8	3.7	107.1	107.4	0.3	86.9	89.3	2.8
Av.no - Ewes	34.8	36.7	5.6	54.8	60.5	10.6	58.8	61.2	4.0
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>									
	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	4,772	4,418	-7.4	3,113	2,504	-19.6	4,227	3,855	-8.8
Potatoes	0	0	-	0	0	-	0	0	-
Misc. crop output	2,370	1,399	-41.0	-1,252	2,043	263.1	1,430	1,599	11.8
<b>Total crop output</b>	<b>7,141</b>	<b>5,817</b>	<b>-18.5</b>	<b>1,861</b>	<b>4,547</b>	<b>144.3</b>	<b>5,657</b>	<b>5,454</b>	<b>-3.6</b>
<b>Livestock output :</b>									
Cattle rearing & fattening	26,524	25,841	-2.6	52,265	55,977	7.1	45,510	49,636	9.1
Cattle - dairy	0	0	-	355	324	-8.8	-14	80	664.0
Milk	0	0	-	4,750	2,296	-51.7	3,138	2,646	-15.7
Sheep & wool	4,393	5,448	24.0	5,523	8,126	47.1	7,416	8,503	14.7
Pigs	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	0	0	-
Other livestock	0	0	-	0	25	-	60	7	-88.1
<b>Total livestock output</b>	<b>30,918</b>	<b>31,289</b>	<b>1.2</b>	<b>62,893</b>	<b>66,748</b>	<b>6.1</b>	<b>56,109</b>	<b>60,871</b>	<b>8.5</b>
Single Payment	13,452	12,691	-5.7	23,884	25,111	5.1	19,584	19,686	0.5
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-
Agri Environment schemes	42	0	-100.0	0	0	-	155	104	-32.5
Miscellaneous subsidies	60	1,565	2507.7	237	5,761	2330.6	149	2,758	1752.2
Miscellaneous revenue	2,541	2,842	11.9	5,272	2,057	-61.0	4,361	3,923	-10.1
On farm - non farm income	750	0	-100.0	0	0	-	456	0	-100.0
Adjustments for disposal of previous year's crop	0	0	-	0	0	-	79	197	150.8
<b>Total farm output</b>	<b>54,904</b>	<b>54,204</b>	<b>-1.3</b>	<b>94,146</b>	<b>104,223</b>	<b>10.7</b>	<b>86,550</b>	<b>92,993</b>	<b>7.4</b>

**Table 1.3 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			All SIZES		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	8,190	8,081	-1.3	14,418	14,016	-2.8	12,910	13,077	1.3
Home grown concentrate feed	1,197	1,252	4.6	2,060	1,689	-18.0	1,566	1,474	-5.9
Veterinary fees & medicines	1,819	2,259	24.2	1,941	2,254	16.1	2,532	3,103	22.5
Other livestock costs	1,984	1,462	-26.3	3,687	4,156	12.7	3,441	3,534	2.7
Purchased & home grown seed	537	657	22.4	367	550	49.8	534	649	21.6
Fertilisers	4,098	3,285	-19.8	7,119	6,074	-14.7	5,854	5,119	-12.6
Other crop costs	1,420	1,497	5.4	1,238	1,138	-8.1	1,568	1,647	5.0
Regular & casual labour	311	319	2.8	1,037	1,074	3.6	3,320	3,580	7.8
Machinery excluding depreciation	9,376	7,586	-19.1	13,834	12,334	-10.8	13,056	11,730	-10.2
Depreciation of plant machinery & vehicles	3,917	3,368	-14.0	10,381	12,435	19.8	7,516	7,776	3.5
Depreciation of buildings & works	3,327	2,577	-22.5	2,574	2,665	3.6	4,198	3,787	-9.8
Land & building inputs	4,432	3,918	-11.6	11,951	12,582	5.3	8,181	8,182	0.0
Interest payments	313	161	-48.7	1,259	862	-31.5	679	489	-28.0
Other general farming costs	6,571	6,481	-1.4	7,166	7,535	5.1	7,410	7,605	2.6
<b>Total variable costs</b>	<b>22,881</b>	<b>21,770</b>	<b>-4.9</b>	<b>36,125</b>	<b>34,207</b>	<b>-5.3</b>	<b>34,118</b>	<b>33,891</b>	<b>-0.7</b>
<b>Total fixed costs</b>	<b>24,610</b>	<b>21,133</b>	<b>-14.1</b>	<b>42,906</b>	<b>45,157</b>	<b>5.2</b>	<b>38,648</b>	<b>37,860</b>	<b>-2.0</b>
<b>Total farm inputs</b>	<b>47,491</b>	<b>42,903</b>	<b>-9.7</b>	<b>79,031</b>	<b>79,364</b>	<b>0.4</b>	<b>72,766</b>	<b>71,751</b>	<b>-1.4</b>
<b>Farm Business Income</b>	<b>7,413</b>	<b>11,301</b>	<b>52.4</b>	<b>15,115</b>	<b>24,859</b>	<b>64.5</b>	<b>13,784</b>	<b>21,242</b>	<b>54.1</b>
(plus) depreciation of buildings & works	3,327	2,577	-22.5	2,574	2,665	3.6	4,198	3,787	-9.8
(plus) depreciation of plant machinery & vehicles	3,917	3,368	-14.0	10,381	12,435	19.8	7,516	7,776	3.5
(minus) valuation change	2,199	6,763	207.6	177	2,555	1343.6	6,227	9,366	50.4
<b>(equals) cash income</b>	<b>12,458</b>	<b>10,483</b>	<b>-15.9</b>	<b>27,892</b>	<b>37,405</b>	<b>34.1</b>	<b>19,271</b>	<b>23,440</b>	<b>21.6</b>
(minus) net investment	1,487	2,874	93.2	14,512	30,469	110.0	8,208	15,558	89.5
<b>(equals) Cash flow</b>	<b>10,971</b>	<b>7,609</b>	<b>-30.6</b>	<b>13,381</b>	<b>6,936</b>	<b>-48.2</b>	<b>11,062</b>	<b>7,882</b>	<b>-28.8</b>
<b>Average valuations</b>	<b>94,498</b>	<b>99,208</b>	<b>5.0</b>	<b>172,502</b>	<b>178,603</b>	<b>3.5</b>	<b>148,813</b>	<b>158,642</b>	<b>6.6</b>

**TABLE 1.4 – DAIRY FARMS  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	4	4		24	24		21	21		38	38	
Average size of business (SLRs)	0.9	0.9		1.6	1.6		2.4	2.4		4.8	4.8	
Total area of farm (ha)	25.1	25.0	-0.2	53.6	54.3	1.4	74.2	75.4	1.5	123.5	124.0	0.4
of which: crops & grass	23.5	23.5	-0.2	49.2	50.0	1.5	67.4	68.5	1.7	117.5	117.7	0.2
rough grazing	0.4	0.4	0.0	3.1	3.1	0.0	5.1	5.1	0.0	3.9	4.1	5.9
<b>Size of enterprises :</b>												
Hectares - Total crops	0.0	0.0	-	0.9	0.7	-22.4	0.9	1.1	28.5	3.2	3.3	3.1
Av.no - Dairy cows	37.1	35.0	-5.7	57.1	54.7	-4.3	89.2	91.9	3.0	198.0	198.4	0.2
Av.no - Beef cows	0.3	0.0	-85.6	3.7	3.9	5.5	1.4	1.0	-32.8	0.4	0.2	-34.4
Av.no - Other cattle	18.3	22.7	24.0	52.4	52.4	-0.1	84.8	87.8	3.5	130.5	136.7	4.8
Av.no - Ewes	0.0	0.0	-	24.4	25.8	5.8	8.3	7.7	-7.3	6.0	6.4	5.2
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>												
	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	0	0	-	450	604	34.2	666	1,064	59.8	1,583	1,710	8.0
Potatoes	0	0	-	0	0	-	0	0	-	0	0	-
Misc. crop output	0	638	-	845	-165	-119.5	-24	1,147	4854.7	1,818	916	-49.6
<b>Total crop output</b>	<b>0</b>	<b>638</b>	<b>-</b>	<b>1,295</b>	<b>439</b>	<b>-66.1</b>	<b>642</b>	<b>2,211</b>	<b>244.6</b>	<b>3,401</b>	<b>2,626</b>	<b>-22.8</b>
<b>Livestock output :</b>												
Cattle rearing & fattening	6,058	11,262	85.9	21,560	24,200	12.2	34,927	40,743	16.7	57,950	65,263	12.6
Cattle - dairy	-670	2,141	419.4	-1,056	-1,402	-32.7	-3,506	-3,617	-3.2	-11,697	-9,564	18.2
Milk	53,489	50,970	-4.7	87,151	86,595	-0.6	147,151	154,673	5.1	376,153	399,340	6.2
Sheep & wool	0	0	-	2,363	3,008	27.3	550	579	5.4	751	896	19.4
Pigs	0	0	-	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	1,877	1,396	-25.6	602	508	-15.7
Other livestock	0	0	-	0	0	-	0	0	-	0	0	-
<b>Total livestock output</b>	<b>58,877</b>	<b>64,373</b>	<b>9.3</b>	<b>110,018</b>	<b>112,401</b>	<b>2.2</b>	<b>180,998</b>	<b>193,775</b>	<b>7.1</b>	<b>423,759</b>	<b>456,442</b>	<b>7.7</b>
Single Payment	6,896	7,167	3.9	14,943	15,586	4.3	18,723	19,485	4.1	33,797	35,183	4.1
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-100.0	0	0	-
Agri Environment schemes	0	0	-	199	59	-70.3	0	39	-	13	11	-14.3
Miscellaneous subsidies	119	1,003	742.3	167	3,788	2171.7	381	3,490	815.0	631	12,934	1948.8
Miscellaneous revenue	12	38	210.5	1,068	665	-37.7	4,897	4,232	-13.6	6,142	4,262	-30.6
On farm - non farm income	0	0	-	0	0	-	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	-9	0	100.0	0	0	-	0	0	-
<b>Total farm output</b>	<b>65,904</b>	<b>73,218</b>	<b>11.1</b>	<b>127,680</b>	<b>132,939</b>	<b>4.1</b>	<b>205,641</b>	<b>223,231</b>	<b>8.6</b>	<b>467,742</b>	<b>511,459</b>	<b>9.3</b>

**Table 1.4 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	17,595	18,533	5.3	32,681	33,325	2.0	60,592	63,175	4.3	151,545	162,263	7.1
Home grown concentrate feed	1,648	1,393	-15.5	2,751	2,920	6.1	3,634	3,283	-9.6	5,033	5,274	4.8
Veterinary fees & medicines	1,881	2,053	9.2	3,668	4,683	27.7	6,042	6,673	10.4	13,439	15,190	13.0
Other livestock costs	2,405	3,379	40.5	5,596	6,352	13.5	11,351	12,270	8.1	24,553	27,919	13.7
Purchased & home grown seed	116	73	-36.7	248	257	4.0	240	530	120.9	1,151	1,034	-10.2
Fertilisers	3,371	2,806	-16.8	5,983	5,638	-5.8	10,226	9,738	-4.8	19,297	19,021	-1.4
Other crop costs	252	374	48.7	815	1,068	31.0	1,392	1,467	5.4	4,290	4,076	-5.0
Regular & casual labour	1,180	918	-22.2	985	1,106	12.3	4,866	5,115	5.1	16,188	16,401	1.3
Machinery excluding depreciation	9,089	8,998	-1.0	14,002	13,454	-3.9	20,170	22,195	10.0	49,597	47,615	-4.0
Depreciation of plant machinery & vehicles	4,069	3,538	-13.0	10,449	10,788	3.2	14,070	14,552	3.4	23,507	26,455	12.5
Depreciation of buildings & works	820	678	-17.3	6,875	6,733	-2.1	12,954	12,518	-3.4	24,557	24,273	-1.2
Land & building inputs	3,437	3,356	-2.3	6,753	8,298	22.9	11,186	17,670	58.0	24,586	27,456	11.7
Interest payments	203	340	66.9	602	820	36.0	3,110	2,576	-17.2	8,173	7,001	-14.3
Other general farming costs	7,799	9,497	21.8	9,125	9,410	3.1	11,835	11,794	-0.3	21,093	22,784	8.0
<b>Total variable costs</b>	<b>32,302</b>	<b>34,820</b>	<b>7.8</b>	<b>58,394</b>	<b>61,178</b>	<b>4.8</b>	<b>107,093</b>	<b>111,523</b>	<b>4.1</b>	<b>256,398</b>	<b>270,780</b>	<b>5.6</b>
<b>Total fixed costs</b>	<b>21,563</b>	<b>21,117</b>	<b>-2.1</b>	<b>42,139</b>	<b>43,673</b>	<b>3.6</b>	<b>64,574</b>	<b>72,035</b>	<b>11.6</b>	<b>130,610</b>	<b>135,981</b>	<b>4.1</b>
<b>Total farm inputs</b>	<b>53,865</b>	<b>55,938</b>	<b>3.8</b>	<b>100,533</b>	<b>104,851</b>	<b>4.3</b>	<b>171,667</b>	<b>183,558</b>	<b>6.9</b>	<b>387,008</b>	<b>406,761</b>	<b>5.1</b>
<b>Farm Business Income</b>	<b>12,039</b>	<b>17,281</b>	<b>43.5</b>	<b>27,146</b>	<b>28,088</b>	<b>3.5</b>	<b>33,974</b>	<b>39,673</b>	<b>16.8</b>	<b>80,734</b>	<b>104,698</b>	<b>29.7</b>
(plus) depreciation of buildings & works	820	678	-17.3	6,875	6,733	-2.1	12,954	12,518	-3.4	24,557	24,273	-1.2
(plus) depreciation of plant machinery & vehicles	4,069	3,538	-13.0	10,449	10,788	3.2	14,070	14,552	3.4	23,507	26,455	12.5
(minus) valuation change	-3,142	5,644	279.6	83	116	39.7	-1,510	6,494	530.0	1,869	7,952	325.5
<b>(equals) cash income</b>	<b>20,070</b>	<b>15,853</b>	<b>-21.0</b>	<b>44,387</b>	<b>45,493</b>	<b>2.5</b>	<b>62,508</b>	<b>60,251</b>	<b>-3.6</b>	<b>126,929</b>	<b>147,473</b>	<b>16.2</b>
(minus) net investment	5,250	42,406	707.7	28,224	14,091	-50.1	33,756	21,005	-37.8	62,132	90,073	45.0
<b>(equals) Cash flow</b>	<b>14,820</b>	<b>-26,553</b>	<b>-279.2</b>	<b>16,163</b>	<b>31,402</b>	<b>94.3</b>	<b>28,752</b>	<b>39,245</b>	<b>36.5</b>	<b>64,797</b>	<b>57,401</b>	<b>-11.4</b>
<b>Average valuations</b>	<b>55,388</b>	<b>58,543</b>	<b>5.7</b>	<b>125,947</b>	<b>130,299</b>	<b>3.5</b>	<b>185,233</b>	<b>193,047</b>	<b>4.2</b>	<b>345,593</b>	<b>369,005</b>	<b>6.8</b>



**TABLE 1.5 – LFA CATTLE AND SHEEP  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	41	41		32	32		13	13		3	3	
Average size of business (SLRs)	0.7	0.7		1.4	1.4		2.4	2.4		3.5	3.2	
Total area of farm (ha)	67.5	66.6	-1.4	128.7	128.7	0.0	268.4	268.2	-0.1	253.0	255.4	0.9
of which: crops & grass	41.9	42.2	0.8	74.8	74.8	0.0	111.8	111.7	-0.1	205.5	200.7	-2.3
rough grazing	19.5	18.2	-6.8	29.0	29.0	0.0	84.6	84.5	-0.1	35.7	42.1	17.7
<b>Size of enterprises :</b>												
Hectares - Total crops	0.0	0.1	31.1	0.8	0.7	-11.2	0.0	0.8	-	1.5	3.2	117.5
Av.no - Dairy cows	0.2	0.1	-40.0	1.1	1.1	-0.2	0.0	0.0	-	0.0	0.0	-
Av.no - Beef cows	22.3	22.4	0.4	37.4	38.0	1.7	77.3	69.6	-10.0	121.6	118.8	-2.4
Av.no - Other cattle	34.2	36.3	6.0	78.5	76.9	-2.0	146.6	146.6	0.0	180.1	174.5	-3.2
Av.no - Ewes	88.4	87.8	-0.7	201.7	201.8	0.1	338.4	349.1	3.2	509.7	402.0	-21.1
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>												
	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	36	59	64.1	670	647	-3.5	0	0	-	717	706	-1.6
Potatoes	0	0	-	0	0	-	0	0	-	0	0	-
Misc. crop output	342	-120	-135.3	1,105	40	-96.4	1,626	308	-81.0	840	1,835	118.3
<b>Total crop output</b>	<b>377</b>	<b>-62</b>	<b>-116.4</b>	<b>1,775</b>	<b>686</b>	<b>-61.3</b>	<b>1,626</b>	<b>308</b>	<b>-81.0</b>	<b>1,557</b>	<b>2,540</b>	<b>63.1</b>
<b>Livestock output :</b>												
Cattle rearing & fattening	18,864	22,347	18.5	38,452	43,123	12.1	84,251	86,281	2.4	112,624	115,642	2.7
Cattle - dairy	16	11	-33.5	75	102	35.1	0	0	-	0	0	-
Milk	247	105	-57.4	1,419	1,474	3.9	0	0	-	0	0	-
Sheep & wool	8,706	10,557	21.3	18,259	22,606	23.8	24,882	30,461	22.4	52,968	76,368	44.2
Pigs	0	0	-	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	0	0	-	0	0	-
Other livestock	44	0	-100.0	0	0	-	0	0	-	293	0	-100.0
<b>Total livestock output</b>	<b>27,878</b>	<b>33,020</b>	<b>18.4</b>	<b>58,205</b>	<b>67,305</b>	<b>15.6</b>	<b>109,133</b>	<b>116,742</b>	<b>7.0</b>	<b>165,885</b>	<b>192,010</b>	<b>15.7</b>
Single Payment	18,033	18,661	3.5	34,427	35,255	2.4	73,402	73,993	0.8	71,018	77,567	9.2
ANC/LFA Compensatory scheme	0	0	-	24	0	-100	3	0	-100	0	0	-
Agri Environment schemes	277	182	-34.4	1,082	382	-64.7	4,185	4,930	17.8	61	0	-100.0
Miscellaneous subsidies	172	486	183.1	259	1,720	563.4	783	3,050	289.7	1,419	15,191	970.4
Miscellaneous revenue	1,581	1,336	-15.5	1,831	1,562	-14.7	4,495	3,206	-28.7	10,431	15,603	49.6
On farm - non farm income	0	0	-	0	0	-	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	0	0	-	0	0	-	0	0	-
<b>Total farm output</b>	<b>48,318</b>	<b>53,623</b>	<b>11.0</b>	<b>97,604</b>	<b>106,911</b>	<b>9.5</b>	<b>193,625</b>	<b>202,229</b>	<b>4.4</b>	<b>250,371</b>	<b>302,912</b>	<b>21.0</b>

**Table 1.5 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	7,654	7,698	0.6	14,559	14,529	-0.2	31,720	34,688	9.4	31,799	34,031	7.0
Home grown concentrate feed	48	53	11.3	845	622	-26.4	0	0	-	538	885	64.6
Veterinary fees & medicines	2,252	2,270	0.8	4,162	4,220	1.4	9,950	8,793	-11.6	11,622	12,727	9.5
Other livestock costs	1,546	1,544	-0.2	3,049	3,165	3.8	4,751	5,225	10.0	8,769	10,138	15.6
Purchased & home grown seed	79	143	80.5	184	338	84.4	214	160	-25.5	245	852	247.3
Fertilisers	3,133	3,047	-2.8	7,178	6,406	-10.8	11,384	9,816	-13.8	16,633	18,949	13.9
Other crop costs	386	414	7.3	1,067	1,367	28.1	992	1,179	18.9	960	2,553	165.9
Regular & casual labour	543	844	55.4	2,734	2,961	8.3	4,826	2,205	-54.3	7,468	5,046	-32.4
Machinery excluding depreciation	7,900	7,762	-1.7	12,580	11,831	-6.0	25,077	20,200	-19.5	33,833	35,847	6.0
Depreciation of plant machinery & vehicles	5,527	5,567	0.7	9,503	10,408	9.5	17,784	20,287	14.1	22,255	20,166	-9.4
Depreciation of buildings & works	2,416	2,435	0.8	5,986	5,445	-9.0	8,662	9,136	5.5	4,718	6,313	33.8
Land & building inputs	5,059	5,177	2.3	9,037	10,188	12.7	18,501	18,918	2.3	17,517	19,785	13.0
Interest payments	326	311	-4.8	529	495	-6.5	1,874	1,454	-22.4	5,825	4,466	-23.3
Other general farming costs	5,139	5,133	-0.1	6,448	6,473	0.4	9,222	10,064	9.1	13,118	13,144	0.2
<b>Total variable costs</b>	<b>18,614</b>	<b>18,684</b>	<b>0.4</b>	<b>36,886</b>	<b>36,310</b>	<b>-1.6</b>	<b>70,462</b>	<b>68,030</b>	<b>-3.5</b>	<b>90,636</b>	<b>99,444</b>	<b>9.7</b>
<b>Total fixed costs</b>	<b>23,396</b>	<b>23,713</b>	<b>1.4</b>	<b>40,973</b>	<b>42,137</b>	<b>2.8</b>	<b>74,496</b>	<b>74,093</b>	<b>-0.5</b>	<b>84,664</b>	<b>85,459</b>	<b>0.9</b>
<b>Total farm inputs</b>	<b>42,009</b>	<b>42,398</b>	<b>0.9</b>	<b>77,859</b>	<b>78,447</b>	<b>0.8</b>	<b>144,958</b>	<b>142,123</b>	<b>-2.0</b>	<b>175,300</b>	<b>184,902</b>	<b>5.5</b>
<b>Farm Business Income</b>	<b>6,308</b>	<b>11,225</b>	<b>77.9</b>	<b>19,745</b>	<b>28,463</b>	<b>44.2</b>	<b>48,668</b>	<b>60,106</b>	<b>23.5</b>	<b>75,071</b>	<b>118,010</b>	<b>57.2</b>
(plus) depreciation of buildings & works	2,416	2,435	0.8	5,986	5,445	-9.0	8,662	9,136	5.5	4,718	6,313	33.8
(plus) depreciation of plant machinery & vehicles	5,527	5,567	0.7	9,503	10,408	9.5	17,784	20,287	14.1	22,255	20,166	-9.4
(minus) valuation change	-162	4,176	2679.5	1,182	-315	-126.6	-7,159	800	111.2	7,777	5,556	-28.6
<b>(equals) cash income</b>	<b>14,414</b>	<b>15,051</b>	<b>4.4</b>	<b>34,051</b>	<b>44,631</b>	<b>31.1</b>	<b>82,273</b>	<b>88,729</b>	<b>7.8</b>	<b>94,267</b>	<b>138,933</b>	<b>47.4</b>
(minus) net investment	5,679	5,897	3.8	16,889	20,021	18.5	33,480	40,092	19.7	53,565	92,310	72.3
<b>(equals) Cash flow</b>	<b>8,735</b>	<b>9,155</b>	<b>4.8</b>	<b>17,161</b>	<b>24,609</b>	<b>43.4</b>	<b>48,793</b>	<b>48,637</b>	<b>-0.3</b>	<b>40,702</b>	<b>46,623</b>	<b>14.5</b>
<b>Average valuations</b>	<b>74,743</b>	<b>78,333</b>	<b>4.8</b>	<b>151,286</b>	<b>156,841</b>	<b>3.7</b>	<b>303,629</b>	<b>304,918</b>	<b>0.4</b>	<b>398,116</b>	<b>405,317</b>	<b>1.8</b>

**TABLE 1.6 – DAIRY AND LFA CATTLE AND SHEEP – ALL SIZES  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	Dairy			LFA Cattle & Sheep		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	87	87		89	89	
Average size of business (SLRs)	3.1	3.1		1.0	1.0	
Total area of farm (ha)	86.7	87.4	0.8	98.2	97.5	-0.6
of which: crops & grass	81.2	81.8	0.7	57.5	57.6	0.2
rough grazing	3.8	3.9	2.6	25.8	25.1	-2.9
Hectares - Total crops	1.8	1.9	2.5	0.3	0.3	21.7
Av.no - Dairy cows	123.5	123.5	0.0	0.4	0.4	-12.7
Av.no - Beef cows	1.6	1.5	-7.8	31.2	30.9	-0.7
Av.no - Other cattle	91.5	95.1	3.9	54.8	55.7	1.5
Av.no - Ewes	11.5	11.9	3.4	140.1	138.3	-1.3
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	959	1,152	20.2	218	226	3.9
Potatoes	0	0	-	0	0	-
Misc. crop output	1,003	651	-35.1	625	-18	-102.9
<b>Total crop output</b>	<b>1,962</b>	<b>1,804</b>	<b>-8.1</b>	<b>843</b>	<b>208</b>	<b>-75.3</b>
<b>Livestock output :</b>						
Cattle rearing & fattening	39,397	44,914	14.0	29,363	33,081	12.7
Cattle - dairy	-6,133	-5,210	15.0	31	35	11.4
Milk	222,247	233,592	5.1	546	467	-14.4
Sheep & wool	1,121	1,372	22.5	12,964	16,087	24.1
Pigs	0	0	-	0	0	-
Poultry & eggs	709	553	-22.0	0	0	-
Other livestock	0	0	-	35	0	-100.0
<b>Total livestock output</b>	<b>257,340</b>	<b>275,222</b>	<b>6.9</b>	<b>42,939</b>	<b>49,670</b>	<b>15.7</b>
Single Payment	23,423	24,390	4.1	26,382	27,172	3.0
ANC/LFA Compensatory scheme	0	0	-100.0	7	0	-100.0
Agri Environment schemes	62	31	-50.3	698	485	-30.6
Miscellaneous subsidies	413	7,444	1703.1	251	1,228	389.4
Miscellaneous revenue	4,087	3,018	-26.2	1,967	1,761	-10.5
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	-3	0	100.0	0	0	-
<b>Total farm output</b>	<b>287,284</b>	<b>311,908</b>	<b>8.6</b>	<b>73,087</b>	<b>80,523</b>	<b>10.2</b>

**Table 1.6 Contd.**

	Dairy			LFA Cattle & Sheep		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	88,963	94,355	6.1	11,244	11,464	2.0
Home grown concentrate feed	3,874	3,926	1.3	270	219	-18.6
Veterinary fees & medicines	8,286	9,476	14.4	3,350	3,337	-0.4
Other livestock costs	14,847	16,758	12.9	2,256	2,336	3.6
Purchased & home grown seed	621	642	3.4	118	210	78.3
Fertilisers	12,510	12,148	-2.9	4,914	4,608	-6.2
Other crop costs	2,396	2,402	0.2	613	752	22.7
Regular & casual labour	8,368	8,539	2.0	1,491	1,566	5.0
Machinery excluding depreciation	30,306	29,797	-1.7	10,556	10,041	-4.9
Depreciation of plant machinery & vehicles	16,523	17,956	8.7	7,562	7,926	4.8
Depreciation of buildings & works	15,517	15,244	-1.8	3,754	3,675	-2.1
Land & building inputs	15,202	18,418	21.2	7,077	7,531	6.4
Interest payments	4,392	3,836	-12.7	565	498	-11.9
Other general farming costs	14,778	15,651	5.9	5,857	5,905	0.8
<b>Total variable costs</b>	<b>152,632</b>	<b>160,709</b>	<b>5.3</b>	<b>27,636</b>	<b>27,561</b>	<b>-0.3</b>
<b>Total fixed costs</b>	<b>83,951</b>	<b>88,440</b>	<b>5.3</b>	<b>31,991</b>	<b>32,508</b>	<b>1.6</b>
<b>Total farm inputs</b>	<b>236,583</b>	<b>249,149</b>	<b>5.3</b>	<b>59,627</b>	<b>60,068</b>	<b>0.7</b>
<b>Farm Business Income</b>	<b>50,701</b>	<b>62,758</b>	<b>23.8</b>	<b>13,460</b>	<b>20,454</b>	<b>52.0</b>
(plus) depreciation of buildings & works	15,517	15,244	-1.8	3,754	3,675	-2.1
(plus) depreciation of plant machinery & vehicles	16,523	17,956	8.7	7,562	7,926	4.8
(minus) valuation change	288	5,259	1727.4	-24	2,810	12011.4
<b>(equals) cash income</b>	<b>82,454</b>	<b>90,700</b>	<b>10.0</b>	<b>24,800</b>	<b>29,246</b>	<b>17.9</b>
(minus) net investment	42,731	49,378	15.6	11,070	13,128	18.6
<b>(equals) Cash flow</b>	<b>39,722</b>	<b>41,321</b>	<b>4.0</b>	<b>13,730</b>	<b>16,119</b>	<b>17.4</b>
<b>Average valuations</b>	<b>229,618</b>	<b>242,812</b>	<b>5.7</b>	<b>113,559</b>	<b>117,624</b>	<b>3.6</b>

**TABLE 1.7 – ALL TYPES – 4 SIZE GROUPS  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2019/20 AND 2020/21**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			All Sizes		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
Number of Farms	58	58		75	75		40	40		226	226	
Average size of business (SLRs)	0.7	0.7		1.4	1.4		2.4	2.5		1.7	1.7	
Total area of farm (ha)	59.6	58.9	-1.1	93.4	93.7	0.4	122.4	123.2	0.6	87.1	87.1	0.0
of which: crops & grass	41.6	41.8	0.5	67.4	67.8	0.5	81.5	82.3	1.0	65.7	66.1	0.5
rough grazing	13.4	12.5	-6.6	14.1	14.1	0.0	23.0	23.0	-0.1	13.4	13.0	-2.4
<b>Size of enterprises :</b>												
Hectares - Total crops	1.7	1.6	-7.0	4.0	3.9	-1.0	2.8	3.2	15.3	3.2	3.3	2.8
Av.no - Dairy cows	1.3	1.2	-9.4	17.4	16.5	-5.1	58.0	60.0	3.3	36.1	36.1	0.0
Av.no - Beef cows	19.6	19.5	-0.2	26.9	27.0	0.6	24.3	23.0	-5.3	22.0	22.1	0.1
Av.no - Other cattle	40.9	43.0	5.1	76.4	75.3	-1.4	101.2	103.8	2.6	72.4	74.4	2.8
Av.no - Ewes	68.2	68.3	0.1	108.2	109.9	1.6	119.2	124.2	4.2	82.5	82.2	-0.3
Av.no - Sows/gilts	0.3	0.3	4.4	0.3	0.4	23.0	0.0	0.0	-	2.0	2.1	5.2
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	1,723	1,523	-11.6	3,294	3,261	-1.0	2,029	2,282	12.5	2,727	2,771	1.6
Potatoes	0	0	-	738	588	-20.3	1,406	994	-29.2	358	272	-24.1
Misc. crop output	1,012	570	-43.7	1,875	1,807	-3.6	1,188	1,335	12.4	1,555	1,249	-19.7
<b>Total crop output</b>	<b>2,735</b>	<b>2,093</b>	<b>-23.5</b>	<b>5,906</b>	<b>5,656</b>	<b>-4.2</b>	<b>4,623</b>	<b>4,612</b>	<b>-0.2</b>	<b>4,641</b>	<b>4,292</b>	<b>-7.5</b>
<b>Livestock output :</b>												
Cattle rearing & fattening	20,439	22,795	11.5	35,692	39,823	11.6	48,805	54,581	11.8	35,403	39,936	12.8
Cattle - dairy	-10	76	823.9	-197	-289	-47.1	-2,436	-2,320	4.8	-1,780	-1,500	15.7
Milk	1,870	1,695	-9.4	26,336	25,718	-2.3	96,706	101,857	5.3	64,990	68,140	4.8
Sheep & wool	6,966	8,479	21.7	10,008	12,627	26.2	10,961	12,576	14.7	8,042	9,810	22.0
Pigs	1,084	1,130	4.3	987	1,433	45.2	0	0	-	5,273	6,155	16.7
Poultry & eggs	0	0	-	0	0	-	1,192	887	-25.6	509	427	-16.1
Other livestock	30	0	-100.0	0	5	-	0	0	-	28	1	-95.0
<b>Total livestock output</b>	<b>30,379</b>	<b>34,174</b>	<b>12.5</b>	<b>72,826</b>	<b>79,316</b>	<b>8.9</b>	<b>155,227</b>	<b>167,581</b>	<b>8.0</b>	<b>112,466</b>	<b>122,969</b>	<b>9.3</b>
Single Payment	16,125	16,369	1.5	26,079	26,964	3.4	32,520	33,333	2.5	23,914	24,635	3.0
ANC/LFA Compensatory scheme	0	0	-	11	0	-100	1	0	-100	3	0	-100
Agri Environment schemes	196	122	-38.1	555	207	-62.6	1,191	1,342	12.6	379	265	-30.0
Miscellaneous subsidies	134	775	477.7	231	3,346	1350.6	503	3,291	554.0	283	3,532	1148.8
Miscellaneous revenue	1,734	1,652	-4.8	2,455	1,628	-33.7	6,019	6,085	1.1	3,083	2,629	-14.7
On farm - non farm income	195	0	-100.0	0	0	-	0	0	-	89	0	-100.0
Adjustments for disposal of previous year's crop	0	0	-	94	-55	-158.5	103	271	163.7	40	16	-61.0
<b>Total farm output</b>	<b>51,500</b>	<b>55,185</b>	<b>7.2</b>	<b>108,156</b>	<b>117,063</b>	<b>8.2</b>	<b>200,187</b>	<b>216,515</b>	<b>8.2</b>	<b>144,897</b>	<b>158,338</b>	<b>9.3</b>

**Table 1.7 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			All Sizes		
	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change	2019/20	2020/21	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	8,957	8,969	0.1	19,923	20,190	1.3	48,904	52,100	6.5	37,160	39,360	5.9
Home grown concentrate feed	454	466	2.6	1,800	1,666	-7.4	2,769	2,509	-9.4	1,705	1,677	-1.6
Veterinary fees & medicines	2,079	2,211	6.3	3,370	3,770	11.9	6,907	7,243	4.9	4,661	5,143	10.3
Other livestock costs	1,690	1,597	-5.5	3,914	4,194	7.2	9,162	10,150	10.8	6,316	6,875	8.9
Purchased & home grown seed	240	296	23.3	484	639	32.0	550	684	24.3	507	589	16.1
Fertilisers	3,395	3,098	-8.7	6,910	6,266	-9.3	10,860	10,129	-6.7	7,384	7,015	-5.0
Other crop costs	749	762	1.7	1,610	1,766	9.7	1,805	2,299	27.4	1,655	1,757	6.1
Regular & casual labour	503	719	42.9	2,143	2,177	1.6	5,225	4,476	-14.3	4,116	4,230	2.8
Machinery excluding depreciation	8,257	7,681	-7.0	13,668	13,216	-3.3	22,400	22,196	-0.9	17,113	16,580	-3.1
Depreciation of plant machinery & vehicles	4,911	4,765	-3.0	10,427	11,363	9.0	15,744	16,865	7.1	10,638	11,274	6.0
Depreciation of buildings & works	2,537	2,343	-7.6	5,706	5,462	-4.3	12,369	12,348	-0.2	7,777	7,651	-1.6
Land & building inputs	4,792	4,740	-1.1	8,912	10,042	12.7	13,537	17,876	32.1	9,784	10,912	11.5
Interest payments	311	265	-14.7	667	632	-5.1	2,820	2,234	-20.8	1,741	1,507	-13.4
Other general farming costs	5,598	5,605	0.1	7,558	7,667	1.4	11,257	11,646	3.5	9,035	9,366	3.7
<b>Total variable costs</b>	<b>21,181</b>	<b>20,958</b>	<b>-1.1</b>	<b>44,110</b>	<b>44,472</b>	<b>0.8</b>	<b>94,289</b>	<b>97,520</b>	<b>3.4</b>	<b>69,266</b>	<b>72,113</b>	<b>4.1</b>
<b>Total fixed costs</b>	<b>23,292</b>	<b>22,559</b>	<b>-3.1</b>	<b>42,982</b>	<b>44,579</b>	<b>3.7</b>	<b>70,021</b>	<b>75,237</b>	<b>7.4</b>	<b>50,327</b>	<b>51,823</b>	<b>3.0</b>
<b>Total farm inputs</b>	<b>44,473</b>	<b>43,516</b>	<b>-2.2</b>	<b>87,093</b>	<b>89,051</b>	<b>2.2</b>	<b>164,311</b>	<b>172,757</b>	<b>5.1</b>	<b>119,593</b>	<b>123,936</b>	<b>3.6</b>
<b>Farm Business Income</b>	<b>7,026</b>	<b>11,668</b>	<b>66.1</b>	<b>21,064</b>	<b>28,012</b>	<b>33.0</b>	<b>35,876</b>	<b>43,758</b>	<b>22.0</b>	<b>25,305</b>	<b>34,402</b>	<b>35.9</b>
(plus) depreciation of buildings & works	2,537	2,343	-7.6	5,706	5,462	-4.3	12,369	12,348	-0.2	7,777	7,651	-1.6
(plus) depreciation of plant machinery & vehicles	4,911	4,765	-3.0	10,427	11,363	9.0	15,744	16,865	7.1	10,638	11,274	6.0
(minus) valuation change	461	4,797	940.5	-426	1,475	446.0	-1,529	6,123	500.6	1,268	5,507	334.4
<b>(equals) cash income</b>	<b>14,012</b>	<b>13,979</b>	<b>-0.2</b>	<b>37,623</b>	<b>43,363</b>	<b>15.3</b>	<b>65,518</b>	<b>66,848</b>	<b>2.0</b>	<b>42,452</b>	<b>47,819</b>	<b>12.6</b>
(minus) net investment	4,356	6,076	39.5	19,785	20,712	4.7	31,924	31,633	-0.9	20,599	25,106	21.9
<b>(equals) Cash flow</b>	<b>9,656</b>	<b>7,903</b>	<b>-18.2</b>	<b>17,838</b>	<b>22,651</b>	<b>27.0</b>	<b>33,594</b>	<b>35,215</b>	<b>4.8</b>	<b>21,852</b>	<b>22,714</b>	<b>3.9</b>
<b>Average valuations</b>	<b>77,929</b>	<b>81,678</b>	<b>4.8</b>	<b>147,839</b>	<b>152,937</b>	<b>3.4</b>	<b>221,105</b>	<b>228,295</b>	<b>3.3</b>	<b>156,609</b>	<b>164,794</b>	<b>5.2</b>

**INCOMES ON CATTLE & SHEEP (LFA & LOWLAND),  
DAIRY AND ALL FARM TYPES ABOVE 1SLR IN 2019/20 AND 2020/21<sup>1</sup>**

**£ PER FARM**

		<b>Farm Business Income</b>	<b>Cash Income</b>	<b>Net Farm Income</b>
<b>Dairy</b>	19/20	52,798	85,837	45,939
	20/21	65,224	94,758	57,397
<b>Cattle and Sheep (LFA)</b>	19/20	27,241	44,813	14,305
	20/21	38,238	56,600	24,751
<b>Cattle and Sheep (Lowland)</b>	19/20	23,638	29,808	14,326
	20/21	36,621	43,483	26,862
<b>All Types</b>	<b>19/20</b>	<b>40,565</b>	<b>66,196</b>	<b>32,105</b>
	<b>20/21</b>	<b>53,382</b>	<b>76,072</b>	<b>44,147</b>

1. Based on data from an identical sample of farms.

**ASSETS AND LIABILITIES OF CEREAL FARMS, 2020/21  
AVERAGE FARM SIZE 99.2 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,857,868		1,854,095
Other fixed assets	89,865		92,076
<b>TOTAL FIXED ASSETS</b>	<b>1,947,733</b>		<b>1,946,171</b>
Trading livestock, crops & stores	3,948		3,108
Debtors and short-term lending	7,607		6,515
Cash in hand and at bank	21,009		20,021
<b>TOTAL CURRENT ASSETS</b>	<b>32,564</b>		<b>29,644</b>
<b>TOTAL ASSETS</b>	<b>1,980,297</b>		<b>1,975,816</b>
Bank & other institutional loans	3,765		0
Family & other loans	0		3,765
<b>TOTAL LONG-TERM LOANS</b>	<b>3,765</b>		<b>3,765</b>
Bank overdraft	3,529		3,176
Other short-term borrowing	10,190		5,783
<b>TOTAL SHORT-TERM LOANS</b>	<b>13,719</b>		<b>8,960</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>17,484</b>		<b>12,725</b>
<b>NET WORTH</b>	<b>1,962,813</b>		<b>1,963,091</b>



**ASSETS AND LIABILITIES OF GENERAL CROPPING FARMS, 2020/21  
AVERAGE FARM SIZE 61.6 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	979,573		976,204
Other fixed assets	42,462		48,003
<b>TOTAL FIXED ASSETS</b>	<b>1,022,035</b>		<b>1,024,207</b>
Trading livestock, crops & stores	68,444		79,566
Debtors and short-term lending	0		0
Cash in hand and at bank	997		243
<b>TOTAL CURRENT ASSETS</b>	<b>69,441</b>		<b>79,810</b>
<b>TOTAL ASSETS</b>	<b>1,091,476</b>		<b>1,104,017</b>
Bank & other institutional loans	0		0
Family & other loans	0		0
<b>TOTAL LONG-TERM LOANS</b>	<b>0</b>		<b>0</b>
Bank overdraft	53,569		42,037
Other short-term borrowing	0		5,769
<b>TOTAL SHORT-TERM LOANS</b>	<b>53,569</b>		<b>47,806</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>53,569</b>		<b>47,806</b>
<b>NET WORTH</b>	<b>1,037,906</b>		<b>1,056,211</b>

**ASSETS AND LIABILITIES OF PIGS FARMS, 2020/21  
AVERAGE FARM SIZE 28.2 HECTARES**

	<b>Opening Valuation</b>	<b>£</b>	<b>Closing Valuation</b>
Land and Buildings	696,068		709,296
Other fixed assets	82,488		87,889
<b>TOTAL FIXED ASSETS</b>	<b>778,557</b>		<b>797,185</b>
Trading livestock, crops & stores	87,982		98,022
Debtors and short-term lending	2,827		2,208
Cash in hand and at bank	8,616		12,592
<b>TOTAL CURRENT ASSETS</b>	<b>99,425</b>		<b>112,822</b>
<b>TOTAL ASSETS</b>	<b>877,981</b>		<b>910,007</b>
Bank & other institutional loans	23,604		34,526
Family & other loans	8,421		4,211
<b>TOTAL LONG-TERM LOANS</b>	<b>32,025</b>		<b>38,737</b>
Bank overdraft	2,807		2,526
Other short-term borrowing	8,013		12,905
<b>TOTAL SHORT-TERM LOANS</b>	<b>10,820</b>		<b>15,431</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>42,846</b>		<b>54,168</b>
<b>NET WORTH</b>	<b>835,136</b>		<b>855,839</b>

**ASSETS AND LIABILITIES OF DAIRY FARMS, 2020/21  
AVERAGE FARM SIZE 87.4 HECTARES**

	<b>Opening Valuation</b>	<b>£</b>	<b>Closing Valuation</b>
Land and Buildings	1,248,143		1,269,808
Other fixed assets	167,902		179,466
<b>TOTAL FIXED ASSETS</b>	<b>1,416,045</b>		<b>1,449,274</b>
Trading livestock, crops & stores	62,428		69,514
Debtors and short-term lending	19,608		23,310
Cash in hand and at bank	12,757		13,462
<b>TOTAL CURRENT ASSETS</b>	<b>94,793</b>		<b>106,287</b>
<b>TOTAL ASSETS</b>	<b>1,510,837</b>		<b>1,555,561</b>
Bank & other institutional loans	74,607		76,202
Family & other loans	154		93
<b>TOTAL LONG-TERM LOANS</b>	<b>74,761</b>		<b>76,295</b>
Bank overdraft	18,959		17,041
Other short-term borrowing	13,904		12,255
<b>TOTAL SHORT-TERM LOANS</b>	<b>32,863</b>		<b>29,296</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>107,623</b>		<b>105,591</b>
<b>NET WORTH</b>	<b>1,403,214</b>		<b>1,449,969</b>

**ASSETS AND LIABILITIES OF CATTLE AND SHEEP FARMS (LFA), 2020/21  
AVERAGE FARM SIZE 97.5 HECTARES**

	<b>Opening Valuation</b>	<b>£</b>	<b>Closing Valuation</b>
Land and Buildings	1,052,564		1,064,116
Other fixed assets	69,088		72,884
<b>TOTAL FIXED ASSETS</b>	<b>1,121,652</b>		<b>1,137,000</b>
Trading livestock, crops & stores	44,480		46,772
Debtors and short-term lending	412		396
Cash in hand and at bank	11,850		14,504
<b>TOTAL CURRENT ASSETS</b>	<b>56,741</b>		<b>61,672</b>
<b>TOTAL ASSETS</b>	<b>1,178,393</b>		<b>1,198,672</b>
Bank & other institutional loans	5,546		6,845
Family & other loans	10		0
<b>TOTAL LONG-TERM LOANS</b>	<b>5,556</b>		<b>6,845</b>
Bank overdraft	5,845		4,299
Other short-term borrowing	2,128		2,629
<b>TOTAL SHORT-TERM LOANS</b>	<b>7,973</b>		<b>6,928</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>13,529</b>		<b>13,773</b>
<b>NET WORTH</b>	<b>1,164,865</b>		<b>1,184,899</b>

**ASSETS AND LIABILITIES OF CATTLE AND SHEEP FARMS  
(LOWLAND) 2020/21  
AVERAGE FARM SIZE 65.4 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,281,703		1,291,779
Other fixed assets	68,174		74,702
<b>TOTAL FIXED ASSETS</b>	<b>1,349,877</b>		<b>1,366,481</b>
Trading livestock, crops & stores	82,569		89,089
Debtors and short-term lending	1,035		670
Cash in hand and at bank	26,737		26,682
<b>TOTAL CURRENT ASSETS</b>	<b>110,341</b>		<b>116,441</b>
<b>TOTAL ASSETS</b>	<b>1,460,218</b>		<b>1,482,922</b>
Bank & other institutional loans	9,276		11,752
Family & other loans	0		0
<b>TOTAL LONG-TERM LOANS</b>	<b>9,276</b>		<b>11,752</b>
Bank overdraft	2,182		1,029
Other short-term borrowing	1,465		1,144
<b>TOTAL SHORT-TERM LOANS</b>	<b>3,647</b>		<b>2,173</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>12,923</b>		<b>13,925</b>
<b>NET WORTH</b>	<b>1,447,295</b>		<b>1,468,997</b>

**ASSETS AND LIABILITIES OF MIXED FARMS, 2020/21  
AVERAGE FARM SIZE 90.9 HECTARES**

	<b>Opening Valuation</b>	<b>£</b>	<b>Closing Valuation</b>
Land and Buildings	1,630,170		1,638,333
Other fixed assets	107,721		117,591
<b>TOTAL FIXED ASSETS</b>	<b>1,737,892</b>		<b>1,755,924</b>
Trading livestock, crops & stores	96,980		115,734
Debtors and short-term lending	4,538		6,332
Cash in hand and at bank	21,636		24,486
<b>TOTAL CURRENT ASSETS</b>	<b>123,154</b>		<b>146,553</b>
<b>TOTAL ASSETS</b>	<b>1,861,045</b>		<b>1,902,476</b>
Bank & other institutional loans	29,083		31,179
Family & other loans	3,173		3,173
<b>TOTAL LONG-TERM LOANS</b>	<b>32,256</b>		<b>34,352</b>
Bank overdraft	6,789		9,452
Other short-term borrowing	9,423		11,338
<b>TOTAL SHORT-TERM LOANS</b>	<b>16,212</b>		<b>20,789</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>48,468</b>		<b>55,141</b>
<b>NET WORTH</b>	<b>1,812,577</b>		<b>1,847,335</b>

**ASSETS AND LIABILITIES OF ALL TYPES, 2020/21  
AVERAGE FARM SIZE 87.1 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,173,688		1,187,479
Other fixed assets	98,224		104,954
<b>TOTAL FIXED ASSETS</b>	<b>1,271,912</b>		<b>1,292,433</b>
Trading livestock, crops & stores	58,972		64,091
Debtors and short-term lending	6,176		7,181
Cash in hand and at bank	15,307		16,851
<b>TOTAL CURRENT ASSETS</b>	<b>80,455</b>		<b>88,123</b>
<b>TOTAL ASSETS</b>	<b>1,352,367</b>		<b>1,380,556</b>
Bank & other institutional loans	26,683		28,389
Family & other loans	260		219
<b>TOTAL LONG-TERM LOANS</b>	<b>26,942</b>		<b>28,609</b>
Bank overdraft	9,079		7,608
Other short-term borrowing	5,695		5,515
of which: Hire purchase	2,811		2,537
Leasing	172		108
Creditors	2,161		2,511
Other	551		360
<b>TOTAL SHORT-TERM LOANS</b>	<b>14,773</b>		<b>13,124</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>41,716</b>		<b>41,732</b>
<b>NET WORTH</b>	<b>1,310,651</b>		<b>1,338,823</b>

## APPENDIX 3

### ENTERPRISE GROSS MARGIN RESULTS CLASSIFIED INTO PERFORMANCE CATEGORIES

This Appendix contains the 2020/21 gross margin results, presented by performance categories, for each of the main farm enterprises found on farms in the Farm Business Survey (FBS). The results are presented in this way so that farmers in Northern Ireland may assess the level of performance achieved in their main farming activities. Comparisons between the FBS results and individual farm results will quickly establish the level of performance achieved and the scope, if any, for improvements.

Four performance categories are applied for enterprises with sufficient observations: 'excellent', 'good', 'moderate' and 'poor'. The good and moderate categories comprise all those farms in the FBS with gross margins which are within one standard deviation above and below the mean result respectively. Those farms with performances which fall within the range 1 and 2 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 the farms, good 33%, moderate 33% and poor 15%. Approximately 5% of the farms in the sample are excluded, that is the 2.5% of results which are beyond 2 standard deviations on either side of the mean result.

The results for each enterprise have been allocated to the 4 performance categories on the basis of either their gross margin per head or per hectare. In certain cases where there insufficient observations for four categories, enterprises are allocated to 2 performance categories, namely 'above average' and 'below average'. Because of the importance of dairy farming in Northern Ireland, the dairy herd gross margins are classified on both basis. This will enable farmers who consider land to be their main limiting resource to assess their own results using the classification of herds by gross margin per hectare, while for those where this is not the case may use the per cow classification. The basis of classification used for each enterprise is given on each table. It should be noted that the comparisons will be most meaningful for farm accounts with year ending dates between January and June 2021.



## DAIRY COWS (CLASSIFIED BY GROSS MARGIN PER COW) 2020/21

	Excellent	Good	Moderate	Poor	Average
% of survey farms	13	40	37	11	100
Average herd size	159	114	100	82	111
<b>Enterprise Output</b>					
			<b>£ per cow</b>		
Milk	2,569	2,229	1,849	1,331	2,095
Calves	163	113	98	91	115
Herd replacement	-166	-165	-197	-192	-178
Leasing receipts	-	-	-	-	-
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>2,566</b>	<b>2,176</b>	<b>1,750</b>	<b>1,230</b>	<b>2,033</b>
<b>Variable Costs</b>					
Concentrates	839	747	662	450	713
Hay, silage, forage & grazing	238	182	153	135	179
Vet, medicines & sundries	258	210	169	132	199
Leasing costs	-	-	-	-	-
<b>TOTAL VARIABLE COSTS</b>	<b>1,335</b>	<b>1,139</b>	<b>985</b>	<b>718</b>	<b>1,091</b>
<b>GROSS MARGIN</b>					
- per cow	1,231	1,038	765	511	942
- per hectare	2,518	2,270	1,582	1,001	1,980
- per 1000 litres	138	129	113	99	125
Milk yield per cow (litres)	8,938	8,057	6,755	5,145	7,561
Milk price per litre (pence)	28.7	27.7	27.4	25.9	27.7
Concentrates per litre (kg)	0.35	0.36	0.37	0.36	0.36
Concentrates price per tonne (£)	250	256	252	238	252
Stocking rate (ce per ha)	2.05	2.20	2.09	1.97	2.12
Nitrogen per hectare (kg)	204	162	144	132	160

## DAIRY COWS (CLASSIFIED BY GROSS MARGIN PER HECTARE) 2020/21

	Excellent	Good	Moderate	Poor	Average
% of survey farms	17	30	40	14	100
Average herd size	174	134	81	70	111
<b>Enterprise Output</b>			<b>£ per cow</b>		
Milk	2,473	2,233	1,713	1,436	2,076
Calves	134	119	99	113	117
Herd replacement	-158	-185	-190	-184	-179
Leasing receipts	-	-	-	-	-
<b>TOTAL ENTERPRISE OUTPUT</b>	2,450	2,167	1,622	1,365	2,014
<b>Variable Costs</b>					
Concentrates	840	769	569	526	708
Hay, silage, forage & grazing	221	179	150	176	181
Vet, medicines & sundries	260	197	159	140	197
Leasing costs	-	-	-	-	-
<b>TOTAL VARIABLE COSTS</b>	1,321	1,145	878	842	1,087
<b>GROSS MARGIN</b>					
- per cow	1,129	1,023	744	523	927
- per hectare	2,777	2,296	1,451	766	1,948
- per 1000 litres	130	128	116	97	124
Milk yield per cow (litres)	8,698	7,966	6,426	5,423	7,491
Milk price per litre (pence)	28.4	28.0	26.7	26.5	27.7
Concentrates per litre (kg)	0.37	0.37	0.34	0.37	0.36
Concentrates price per tonne (£)	253	254	250	253	252
Stocking rate (ce per ha)	2.46	2.25	1.95	1.46	2.10
Nitrogen per hectare (kg)	229	161	139	99	159

**DAIRY CALVES REARED AS REPLACEMENTS, 2020/21  
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Excellent</b>	<b>Good</b>	<b>Moderate</b>	<b>Poor</b>	<b>Average</b>
% of survey farms	10	35	35	19	100
<b>Enterprise Output</b>			<b>£ per hectare</b>		
	2,186	2,196	1,497	1,553	1,803
<b>Variable Costs</b>					
Concentrates	478	732	667	788	696
Hay, silage, forage & grazing	386	560	322	410	425
Vet and medicines	62	89	55	93	74
Sundries	108	116	92	318	138
<b>TOTAL VARIABLE COSTS</b>	1,034	1,496	1,136	1,608	1,333
<b>GROSS MARGIN</b>	1,152	700	361	-55	470
Concentrates per ce (kg)	462	759	760	1,028	782
Concentrates price per tonne (£)	252	253	254	240	250
Stocking rate (ce per ha)	2.25	2.31	2.18	2.29	2.25
Price per calf bought/transferred in (£)	106	134	129	111	126
Price per heifer sold/transferred out (£)	1,200	1,174	1,115	1,157	1,153
Mortality %	1.2	2.2	3.4	1.7	2.5

**SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2020/21  
(CLASSIFIED BY GROSS MARGIN PER COW)**

	<b>Excellent</b>	<b>Good</b>	<b>Moderate</b>	<b>Poor</b>	<b>Average</b>
% of survey farms	9	47	31	13	100
Number of cows per farm	34	42	36	31	38
<b>Enterprise Output</b>					
			<b>£ per cow</b>		
Calves	673	535	496	463	527
Herd replacement	-49	-71	-43	-56	-59
<b>TOTAL ENTERPRISE OUTPUT</b>	624	464	453	407	467
<b>Variable Costs</b>					
Concentrates	71	41	56	108	55
Hay, silage, forage & grazing	120	111	140	136	123
Vet and medicines	45	30	45	44	37
Sundries	33	29	29	36	30
<b>TOTAL VARIABLE COSTS</b>	269	211	270	325	246
<b>GROSS MARGIN</b>	355	252	183	83	222
<b>GROSS MARGIN PER COW EQUIVALENT</b>	319	239	177	80	211
Calves reared per cow	1.03	0.94	0.89	0.95	0.93
Price per calf sold or transferred-out (£)	634	566	563	513	566
Mortality - birth to weaning (%)	0.0	1.7	1.8	1.7	1.5
Concentrates per cow (kg)	296	171	241	478	235
Concentrates price per tonne (£)	228	231	228	225	228

**SUCKLER COWS - DISADVANTAGED AREA, 2020/21  
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	47	53	100
Number of cows per farm	60	38	48
<b>Enterprise Output</b>		<b>£ per cow</b>	
Calves	660	580	627
Herd replacement	-61	-107	-80
<b>TOTAL ENTERPRISE OUTPUT</b>	600	473	547
<b>Variable Costs</b>			
Concentrates	38	63	48
Hay, silage, forage & grazing	108	138	121
Vet and medicines	60	53	57
Sundries	33	47	39
<b>TOTAL VARIABLE COSTS</b>	239	302	265
<b>GROSS MARGIN</b>	361	171	282
<b>GROSS MARGIN PER COW EQUIVALENT</b>	340	164	267
Calves reared per cow	1.00	0.91	0.97
Price per calf sold or transferred-out (£)	665	616	645
Mortality - birth to weaning (%)	1.8	3.1	2.3
Concentrates per cow (kg)	152	251	193
Concentrates price per tonne (£)	223	238	231

**BREEDING EWES - SEVERELY DISADVANTAGED AREA  
(CROSS BRED FLOCKS), 2020/21  
(CLASSIFIED BY GROSS MARGIN PER EWE)**

	<b>Excellent</b>	<b>Good</b>	<b>Moderate</b>	<b>Poor</b>	<b>Average</b>
% of survey farms	19	39	22	19	100
Number of ewes per farm	103	236	264	135	197
<b>Enterprise Output</b>					
			<b>£ per ewe</b>		
Lambs	145	125	96	103	115
Wool	1	0	0	0	0
Flock replacment	13	4	7	-8	4
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>159</b>	<b>130</b>	<b>104</b>	<b>95</b>	<b>120</b>
<b>Variable Costs</b>					
Concentrates	16	19	21	32	21
Hay, silage, forage & grazing	25	19	22	21	21
Vet, medicines and sundries	18	17	18	21	18
<b>TOTAL VARIABLE COSTS</b>	<b>60</b>	<b>55</b>	<b>61</b>	<b>73</b>	<b>60</b>
<b>GROSS MARGIN</b>	<b>99</b>	<b>74</b>	<b>43</b>	<b>22</b>	<b>60</b>
Price per lamb sold (£)	99	88	88	89	89
Lambing percentage	179	169	150	144	161
Lambs reared per 100 ewes	169	161	137	135	151
Wool per ewe (kg)	3.0	1.8	1.7	1.4	1.9
Wool per kg (p)	26	21	17	17	20
Concentrates per ewe (kg)	65	75	72	126	80
Concentrates price per tonne (£)	244	246	248	238	245
Mortality - ewes (%)	6.0	5.5	10.7	7.0	7.3
Mortality - lambs per 100 ewes	9.3	7.8	13.4	9.3	9.8

**BREEDING EWES - SEVERELY DISADVANTAGED AREA  
(HARDY HILL BREEDS), 2020/21  
(CLASSIFIED BY GROSS MARGIN PER EWE)**

	<b>Excellent</b>	<b>Good</b>	<b>Moderate</b>	<b>Poor</b>	<b>Average</b>
% of survey farms	21	21	37	21	100
Number of ewes per farm	169	495	311	252	307
<b>Enterprise Output</b>			<b>£ per ewe</b>		
Lambs	141	88	83	44	85
Wool	1	0	0	0	0
Flock replacment	11	16	10	14	13
<b>TOTAL ENTERPRISE OUTPUT</b>	152	104	93	58	98
<b>Variable Costs</b>					
Concentrates	19	13	20	9	16
Hay, silage, forage & grazing	25	13	17	23	18
Vet, medicines and sundries	15	11	15	14	14
<b>TOTAL VARIABLE COSTS</b>	59	37	52	46	47
<b>GROSS MARGIN</b>	93	67	41	12	51
Price per lamb sold (£)	91	98	80	65	86
Lambing percentage	176	129	130	109	131
Lambs reared per 100 ewes	168	121	126	99	124
Wool per ewe (kg)	2.1	0.7	1.8	1.3	1.4
Wool per kg (p)	31	24	17	16	21
Concentrates per ewe (kg)	70	54	67	35	58
Concentrates price per tonne (£)	253	241	239	246	242
Mortality - ewes (%)	4.0	6.0	5.1	6.8	5.6
Mortality - lambs per 100 ewes	8.0	8.0	4.2	10.2	7.0

**BREEDING EWES - DISADVANTAGED AREA, 2020/21  
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	50	50	100
Number of ewes per farm	220	101	160
<b>Enterprise Output</b>		<b>£ per ewe</b>	
Lambs	147	84	127
Wool	1	0	1
Flock replacment	-13	7	-7
<b>TOTAL ENTERPRISE OUTPUT</b>	135	91	121
<b>Variable Costs</b>			
Concentrates	16	22	18
Hay, silage, forage & grazing	28	30	28
Vet, medicines and sundries	17	21	18
<b>TOTAL VARIABLE COSTS</b>	61	72	64
<b>GROSS MARGIN</b>	75	19	57
Price per lamb sold (£)	91	86	90
Lambing percentage	174	126	159
Lambs reared per 100 ewes	163	118	149
Wool per ewe (kg)	3.1	2.4	2.9
Wool per kg (p)	26	18	24
Concentrates per ewe (kg)	55	66	58
Concentrates price per tonne (£)	252	294	267
Ewes per hectare	9.43	5.19	7.50
Stocking rate (ce per ha)	1.62	1.28	1.47
Mortality - ewes (%)	7.1	4.6	6.3
Mortality - lambs per 100 ewes	11.1	7.8	10.0



**BREEDING EWES - NON LFA, 2020/21**  
**(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Excellent</b>	<b>Good</b>	<b>Moderate</b>	<b>Poor</b>	<b>Average</b>
% of survey farms	17	22	43	17	100
Number of ewes per farm	126	315	187	140	196
<b>Enterprise Output</b>			<b>£ per ewe</b>		
Lambs	148	144	97	91	118
Wool	1	0	0	1	0
Flock replacement	23	1	8	2	7
<b>TOTAL ENTERPRISE OUTPUT</b>	171	145	106	94	126
<b>Variable Costs</b>					
Concentrates	21	21	9	15	15
Hay, silage, forage & grazing	36	24	15	30	23
Vet, medicines and sundries	23	25	17	15	20
<b>TOTAL VARIABLE COSTS</b>	80	70	41	60	58
<b>GROSS MARGIN</b>	91	75	65	34	68
Price per lamb sold (£)	103	92	87	89	91
Lambing percentage	183	179	140	148	160
Lambs reared per 100 ewes	173	171	130	142	151
Wool per ewe (kg)	2.9	1.1	1.5	2.8	1.7
Wool per kg (p)	18	21	25	24	22
Concentrates per ewe (kg)	71	85	36	42	58
Concentrates price per tonne (£)	270	239	245	236	244
Ewes per hectare	11.13	10.50	8.35	6.36	8.89
Stocking rate (ce per ha)	2.39	2.28	1.51	1.32	1.78
Mortality - ewes (%)	4.4	7.4	4.2	4.8	5.4
Mortality - lambs per 100 ewes	9.7	8.1	10.5	6.3	9.0

**PIGS - BIRTH TO BACON, 2020/21**  
**(CLASSIFIED BY GROSS MARGIN PER FINISHED PIG)**

	<b>Above</b>	<b>Below</b>	<b>Average</b>
% of survey farms	50	50	100
Number of pigs finished per farm	2,777	2,829	2,803
Number of sows per farm	110	124	117
		<b>£ per pig</b>	
<b>ENTERPRISE OUTPUT</b>	144.15	134.27	139.16
<b>Variable Costs</b>			
Feedingstuffs	78.63	94.31	86.55
Vet. and medicines	3.08	3.33	3.21
Sundries	4.10	3.75	3.92
<b>TOTAL VARIABLE COSTS</b>	85.81	101.40	93.68
<b>GROSS MARGIN</b>	58.33	32.87	45.48
Price of meal equivalent per tonne (£)	262	295	279
Meal equivalent per finished pig (kg)	300	320	310
Litters per sow per year	2.2	1.7	2.0
Live births per litter	13.2	14.2	13.7
Pigs weaned per litter	12.6	13.2	12.9
Pigs weaned per sow per year	27.7	22.9	25.1
Price of finished pig sold (£)	144.09	134.26	139.10
Mortality - suckers %	7.7	7.2	7.4
Mortality - weaners %	1.8	1.3	1.5

## SPRING BARLEY (2020 CROP)

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	53	47	100
Hectares per farm	19.3	7.2	13.6
<b>Enterprise Output</b>	<b>£ per</b>		
Grain	1,077	775	1,002
Straw	289	246	278
<b>TOTAL ENTERPRISE OUTPUT</b>	1,366	1,021	1,280
<b>Variable Costs</b>			
Seed	73	67	71
Fertilisers	87	121	96
Sprays	103	109	105
Sundries	43	29	40
<b>TOTAL VARIABLE COSTS</b>	307	327	312
<b>GROSS MARGIN</b>	1,059	694	969
Grain (tonnes per ha)	6.29	4.86	5.94
Straw (tonnes per ha)	3.00	2.87	2.97
Fertilisers used per hectare (kg)	361	483	391
Grain per tonne (£)	171	159	169
Straw per tonne (£)	96	86	94

## WINTER BARLEY (2020 CROP)

	Above	Below	Average
% of survey farms	55	45	100
Hectares per farm	15.8	14.6	15.2
<b>Enterprise Output</b>		<b>£ per hectare</b>	
Grain	1,180	936	1,075
Straw	351	212	291
<b>TOTAL ENTERPRISE OUTPUT</b>	1,531	1,148	1,366
<b>Variable Costs</b>			
Seed	88	77	83
Fertilisers	146	151	148
Sprays	171	172	172
Sundries	12	42	25
<b>TOTAL VARIABLE COSTS</b>	417	443	428
<b>GROSS MARGIN</b>	1,114	706	938
Grain (tonnes per ha)	7.06	5.92	6.57
Straw (tonnes per ha)	3.35	2.66	3.05
Fertilisers used per hectare (kg)	622	661	639
Grain per tonne (£)	167	158	164
Straw per tonne (£)	105	80	96

## WINTER WHEAT (2020 CROP)

	Above	Below	Average
% of survey farms	53	47	100
Hectares per farm	15.1	14.8	15.0
<b>Enterprise Output</b>		<b>£ per hectare</b>	
Grain	1,566	1,118	1,359
Straw	353	225	294
<b>TOTAL ENTERPRISE OUTPUT</b>	1,918	1,344	1,652
<b>Variable Costs</b>			
Seed	86	98	91
Fertilisers	140	156	147
Sprays	237	207	223
Sundries	63	15	41
<b>TOTAL VARIABLE COSTS</b>	526	475	503
<b>GROSS MARGIN</b>	1,392	869	1,150
Grain (tonnes per ha)	8.25	7.53	7.92
Straw (tonnes per ha)	3.44	2.90	3.19
Fertilisers used per hectare (kg)	650	682	665
Grain per tonne (£)	190	149	172
Straw per tonne (£)	102	78	92

## DEFINITIONS OF TERMS USED

### A4.1 Farm Business Size

Farm business size is determined by calculating each farm's total Standard Labour Requirement (SLR). Standards or norms have been calculated for all major enterprises (see section A4.4). The total SLR for each farm is calculated by multiplying its crop areas and livestock numbers by the appropriate SLR and then summing the result for all enterprises on the farm.

In UK agricultural statistics from 2003/04 onwards, business size is described in terms of four SLR size bands. These are:-

Term	SLR*
Part-time	≥ 0.5 <1
Small	≥ 1 to <2
Medium	≥ 2 to <3
Large	≥ 3 to <5
Very large	≥ 5

\*1 Standard Labour Requirement = 1900 hours

Since there are very few farms in the Very Large size range in Northern Ireland, these are included in the Large category for the purposes Farm Business Survey analyses.

### A4.2 Farm Business Type<sup>1</sup>

The system of classifying farms according to the type of farming found on a holding is set out in Commission Regulation (EC) 1242/2008 and explained in greater detail in the EU Farm Accountancy Data Network (FADN) Typology Handbook RI/CC 1500 rev.3.

Depending on the amount of detail required, farms can be classified into 1 of 62 types. Individual farms are allocated to a type category on the basis of the aggregate value of farm outputs. As it is not feasible to estimate the value of outputs on a farm-by-farm basis, Standard Outputs (SOs) are calculated as reference values for a variety of farm products. The SO of a specific product (crop or livestock) is the average monetary value (per ha or head) of agricultural output based on regional farm-gate prices over a 5 year period. The SO excludes direct payments and no costs are deducted. Once the numbers of livestock and hectares of crop for an individual farm have been multiplied by the relevant SOs, it is allocated to a type category depending on where most of the total SO comes from. To ensure a stable framework for comparison and analysis SO values, once calculated, are held constant for a number of years. The SO values in use at the moment cover the five year period centred on 2013 and can be found below in section A4.5.

<sup>1</sup> The EU typology in operation between 1985 and 2010 classified farms based on the distribution of Standard Gross Margin (SGM) between enterprises. The impact of the change from SGM to SO can be seen in section 6 of Farm Incomes in Northern Ireland 2010/11.

For UK statistical purposes, the 62 farm types (not all of which are found in Northern Ireland) are grouped into 10 'robust' categories which have particular relevance to UK conditions. These are:

- Cereals** Farms on which cereals and combinable crops account for more than two-thirds of the total SO.
- General cropping** 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.
- Horticulture** Farms with more than two-thirds of the total SO in horticultural crops (including specialist mushroom growers).
- Specialist pigs** Farms of which pigs account for more than two-thirds of total SO.
- Specialist poultry** Farms on which poultry account for more than two-thirds of total SO.
- Dairy** Farms on which dairy cows account for more than two-thirds of the total SO.
- Cattle & Sheep (LFA)** Farms wholly or mainly in the Less Favoured Area which do not qualify as Dairy farms but have more than two-thirds of the total SO in grazing livestock (cattle and sheep).
- Cattle & Sheep (Lowland)** Farms wholly or mainly outside the Less Favoured Area which do not qualify as Dairy farms but have more than two-thirds of the total SO in grazing livestock (cattle and sheep).
- Mixed** Farms that have no dominant enterprise and do not fit into the above categories.
- Other types** Farms that specialise in enterprises which do not fit the definitions of mainstream agricultural activities. For the most part this category is made up of specialist horse farms plus other farms that are unclassified.

### A4.3 Other Terms

**Weighted sample averages** are calculated for each type of farm by weighting the sample data within each size group according to the distribution of farm businesses by size in the June 2018 Agricultural Census. Data, where given, for individual size groups within farm types are simple sample averages.

**Standard Output (SO)** for a specific enterprise (crop or livestock) is the average monetary value (per ha or head) of its output. It is based on regional farm-gate prices over a 5 year period. The SO excludes direct payments and no costs are deducted.

**Standard Gross Margin (SGM)** for a specific enterprise (crop or livestock) is the average monetary value (per ha or head) of its output *minus* associated variable costs. It is based on regional farm-gate prices and costs over a 3 year period. The SGM excludes direct payments and only variable costs are deducted.

**Standard Labour Requirement (SLR)** for a specific enterprise (crop or livestock) is its annual labour requirement (per ha or head) under typical conditions.

**Breeding Livestock Stock Appreciation (BLSA)** is that part of the change between the opening and closing valuations of breeding animals due to changes in value.

**Enterprise output of a crop** 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, and subsidies received. **Area based subsidy payments are not included in enterprise output of a crop.**

**Enterprise output of a livestock enterprise** is the total of livestock and product sales; transfers to other enterprises; produce consumed in the farmhouse and by farm workers; compensation payments and net leasing receipts/payments; and closing valuation *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.**

**Direct Subsidy receipts** includes: Single Payment (Single Farm Payment prior to 2015/16 year and Basic, Greening and Young Farmers' Payment after), Areas of Natural Constraint, Agri-environmental payments and other miscellaneous subsidies.

**Miscellaneous receipts** include hire work, adjustments for the difference between the opening valuation of any stocks of previous crops and their ultimate disposal value.

**Feedingstuffs:** 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; market value of home-grown cereals fed.

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



**Labour:** Salaries; wages; employers' insurance contributions; unpaid family labour imputed at the appropriate rate for comparable paid labour. No charge is made for farmer and spouse labour.

**Fertilisers:** Expenditure on fertilisers and lime.

**Machinery and Power:** Expenditure on vehicle fuel and oil; repairs; contract work; small tools.

**Miscellaneous:** Veterinary charges; AI fees; twine; sprays for crop protection; electricity; insurance; vehicle taxation; water rates; other general farming costs.

**Land and Building Costs:** Imputed rental value of own land farmed; conacre and other paid rents; farm rates (at one-third); minor building repair costs.

**Depreciation:** Depreciation costs for machinery calculated on a diminishing balance basis, whereas depreciation costs for buildings, fixed equipment and land improvements calculated on a linear basis.

**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, concentrate feedingstuffs and veterinary costs.

**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.

**Gross Margin** of an enterprise is its enterprise output less its variable costs. For a livestock enterprise the variable costs include the allocated variable costs of grass and other forage crops.

**Farm Business Income** is the return to all unpaid labour (farmer, spouses and others with an entrepreneurial interest in the farm business) and to their capital invested in the farm business which includes land and buildings.

**Net Farm Income** is the total gross margin less fixed costs including notional labour costs and a notional rent but excluding interest paid and ownership expenses. It represents the reward to the farmer and spouse for their manual labour and management and their return on tenant-type capital invested in the farm.

**Occupier's expenses:** Farm rates and fire insurance premia.

**Occupier's Net Income** is net farm income plus imputed rent less depreciation of buildings and improvements and land ownership expenses and interest payments. It represents the return to the farmer and spouse for their manual and managerial labour and investment in the farm business.

**Cash income** is receipts less expenditure.

**Total assets** comprise fixed assets and current assets. Fixed assets consist of land, buildings, quotas, machinery, equipment and breeding livestock. Current assets comprise trading livestock, harvested and growing crops, stocks of livestock products and stocks of inputs, cash and sundry debtors.

### **Valuations**

Land, buildings, improvements, fixed equipment and quotas are valued at conservative market prices.

Plant, machinery, vehicles, glasshouses and permanent crops are valued on a current replacement cost basis.

Breeding livestock and trading livestock are valued on an estimated conservative market value basis less the cost of marketing.

Stocks of livestock products, purchased feed, seeds, fertilisers and other miscellaneous items are valued at estimated cost.

**Tenant's capital / Operating Capital** includes investment in machinery, livestock and crops, stocks, work in progress, cash and other assets (excluding land and buildings) needed to run the business. It is calculated by averaging the opening and closing valuations of these items.

**Liabilities** are claims on the assets of the business by the suppliers of funds to it. They comprise long and medium-term loans, which are not usually liable to recall within 12 months, and short-term loans, such as bank overdrafts, hire purchase and leasing debt which may have to be repaid within the next 12 months.

**Net Worth / Owner's equity** represents the interest of the owner in the business. It is the balance sheet value of assets available to the owner of the business after all other claims against the assets have been met.

## A4.4 Standard Labour Requirements

The following factors have been used to classify farms into size categories

	<b>Item</b>	<b>Unit</b>	<b>Standard Labour Requirement (hours)</b>	<b>Units per 1900 hours</b>
Crops	Cereals	ha	<b>30</b>	<b>63</b>
	Oilseeds	ha	<b>22.5</b>	<b>84</b>
	Potatoes	ha	<b>135</b>	<b>14</b>
	Outdoor vegetables	ha	<b>150</b>	<b>12.7</b>
	Fruit	ha	<b>450</b>	<b>4.2</b>
	Ornamentals	ha	<b>1,500</b>	<b>1.3</b>
	Glasshouse vegetables	ha	<b>5,000</b>	<b>0.4</b>
	Other glasshouse	ha	<b>25,000</b>	<b>0.1</b>
	Mushrooms	house	<b>1,050</b>	<b>1.8</b>
	Setaside	ha	<b>1.5</b>	<b>1,267</b>
	Forage crops	ha	<b>9</b>	<b>211</b>
	Grass	ha	<b>6</b>	<b>317</b>
	Rough grazing	ha	<b>2.25</b>	<b>844</b>
	Cattle	Dairy cows	head	<b>39</b>
Beef cows		head	<b>12</b>	<b>158</b>
Other cattle		head	<b>9</b>	<b>211</b>
Sheep	Ewes and rams: Lowland	head	<b>5.2</b>	<b>365</b>
	Ewes and rams: LFA	head	<b>4.2</b>	<b>452</b>
	Other sheep: Lowland	head	<b>3.3</b>	<b>576</b>
	Other sheep: LFA	head	<b>2.6</b>	<b>730</b>
Pigs	Sows and gilts	head	<b>16</b>	<b>119</b>
	Piglets	head	<b>1.0</b>	<b>1,900</b>
	Other pigs	head	<b>1.3</b>	<b>1,462</b>
Poultry	Laying hens	head	<b>0.17</b>	<b>11,176</b>
	Pullets	head	<b>0.12</b>	<b>15,833</b>
	Broilers	head	<b>0.04</b>	<b>47,500</b>
	Turkeys, Ducks etc.	head	<b>0.045</b>	<b>42,222</b>
Other	Horses	head	<b>150</b>	<b>12</b>
	Goats	head	<b>20</b>	<b>95</b>
	Deer	head	<b>15</b>	<b>127</b>

## A4.5 Standard Outputs

		€	
<b>Crops</b>	Wheat	<b>1,801</b>	per ha
	Barley	<b>1,332</b>	per ha
	Oats	<b>1,081</b>	per ha
	Mixed corn	<b>966</b>	per ha
	Potatoes	<b>6,276</b>	per ha
	Oilseed rape	<b>1,412</b>	per ha
	Linseed	<b>755</b>	per ha
	Open-air horticulture		
	Vegetables	<b>4,160</b>	per ha
	Fruit	<b>9,929</b>	per ha
	Flowers/nursery	<b>41,479</b>	per ha
	Glasshouses:		
	Vegetables	<b>159,801</b>	per ha
	Flowers	<b>364,658</b>	per ha
	Mushrooms	<b>50,932</b>	per 100 m <sup>2</sup>
	Forage Maize	<b>567</b>	per ha
	Other fodder crops	<b>281</b>	per ha
Other crops	<b>780</b>	per ha	
Grassland	<b>260</b>	per ha	
<b>Cattle</b>	Dairy cows	<b>2,589</b>	per head
	Beef cows	<b>511</b>	per head
	Heifers 2 yrs +	<b>426</b>	per head
	Heifers 1-2 yrs	<b>477</b>	per head
	Bulls/steers 2 yrs +	<b>569</b>	per head
	Bulls/steers 1-2 yrs	<b>584</b>	per head
	Calves under 1 year	<b>545</b>	per head
<b>Sheep</b>	Ewes	<b>109</b>	per head
	Other sheep	<b>24</b>	per head
	Lambs	<b>0</b>	per head (included with ewe)
<b>Horses</b>	Mares, stallions	<b>371</b>	per head
	Others	<b>0</b>	per head
<b>Pigs</b>	Sows	<b>934</b>	per head
	Piglets (under 20kg)	<b>107</b>	per head
	Other pigs	<b>241</b>	per head
<b>Poultry</b>	Hens	<b>2,222</b>	per 100
	Broilers	<b>1,032</b>	per 100
	Others	<b>4,217</b>	per 100

### Notes:

1. These SOs are applied to the average crop areas and livestock numbers of the farm.
2. These SOs refer cover a five year period (2011-2015) centred on 2013.
3. At the time of calculation, 1 euro = £0.80

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