

Farm Incomes in Northern Ireland

2021/22



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**FARM INCOMES
IN
NORTHERN IRELAND
2021/22**

A National Statistics Publication

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Foreword and Acknowledgements

This report on Farm Incomes in Northern Ireland, the thirtieth 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 2021/22 account year, which has an average year end of mid-February 2022 for the 271 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 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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June 2023

EXECUTIVE SUMMARY

1. The average Farm Business Income across all farm businesses above 0.5 Standard Labour Requirements (SLRs) increased from £34,844 to £43,100 per farm between 2020/21 and 2021/22. This resulted from the average value of farm output increasing by more (£24,801) than input expenditure (£16,544).
2. For the main farming enterprises, increases in gross margin between 2020/21 and 2021/22 were recorded for Dairy cows, DA beef cows, Lowland beef cows, DA breeding ewes, Lowland breeding ewes, Spring Barley, Winter Barley, Winter Wheat and Potato enterprises. In contrast, lower gross margins were recorded for SDA beef cows, SDA breeding ewes and Pig enterprises.
3. Between 2020/21 and 2021/22 increases in Farm Business Income were recorded on 6 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 £2,060 on Cattle & Sheep (LFA) farms and £67,266 on Cereal farms. In contrast, the Pig farm type category showed a decrease in average Farm Business Income.
4. A Farm Business Income above £20,000 was achieved by 57% of the farm businesses in the FBS in 2021/22, compared to 51% in 2020/21. 10% of the farms incurred a loss in 2021/22, compared to 11% in 2020/21.
5. The average level of Cash Income (difference between cash receipts and expenditure) per farm generated across all types of farm was £58,891 in 2021/22, which is £11,293 higher than in 2020/21. This income measure provides the average amount of cash available per farm to cover living expenses and investment expenditure.
6. Direct payments decreased by £350 per farm between 2020/21 and 2021/22 and averaged £28,288 per farm and £317 per hectare in 2021/22 (Section 2.4). Direct payments represented 66% of Farm Business Income and 48% of Cash Income generated across all types of farm in Northern Ireland.
7. Cereal, Pig, Dairy, Cattle and Sheep (Lowland) and Mixed farm types generated a positive Farm Business Income in 2021/22 when direct subsidy receipts were not included in the value of farm output (Section 2.5). In contrast, Cattle and Sheep (LFA) generated a negative Farm Business Income.
8. During the past 8 years the Farm Business Income on Dairy farms has been on average £34,541 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 £10,391 per farm in 2021/22. However, on 27% 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 2021/22, only the spouse of the farmer had off-farm employment on 21% of the farms, on a further 7% of farms only the farmer had off-farm employment and on another 2% of farms both the farmer and spouse had off-farm employment.
11. The average level of net investment per farm increased from £24,711 in 2020/21 to £28,793 in 2021/22. Investment levels in 2021/22 were the second highest recorded in the past 10 years when inflation is taken into account. (Section 2.8)
12. External liabilities (mainly bank borrowings) averaged £43,656 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 49% of farms in 2021/22 and 84% 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 £273, from £909 in 2020/21 to £1,182 in 2021/22. This increase was due to a rise in milk prices.
- (ii) The difference in herd gross margin between those in the top 25% and bottom 25% performance groups amounted to £74,391 for a herd of average size in the Farm Business Survey. (Section 4.1)

Suckler Cows

- (i) The average gross margins for DA and Lowland cows increased by £31, and £7 per cow respectively between 2020/21 and 2021/22. In contrast, the average gross margin for SDA cow enterprises decreased by £23 per cow.
- (ii) Lowland suckler cow herds had the highest average gross margin per cow, at £334, while DA herds averaged £294 and SDA herds £206 in 2021/22. (Section 4.2)

Sheep

- (i) The average gross margins for Lowland and Upland breeding ewes increased by £27 and £25 per ewe respectively between 2020/21 and 2021/22. Whereas, the average gross margins for Hill breeding ewes decreased by £9 per ewe.
- (ii) In 2021/22, the highest average gross margin per ewe of £92 was achieved by the Lowland flocks. This gross margin was £10 higher than for ewes in DA flocks and £50 higher than for ewes in SDA (hill) flocks. (Section 4.3)

Pigs

On birth to bacon pig units the average gross margin per pig decreased from £50 in 2020/21 to £33 in 2021/22. This decrease in margin was due to an increase in total variable costs of £18 per pig as a result of higher feedstuff costs. (Section 4.4)

Cereals

- (i) The average gross margins per hectare for spring barley, winter barley and winter wheat crops were higher in 2021/22 than in 2020/21. Increases in gross margin per hectare were £217 for spring barley, £508 for winter barley and £913 for winter wheat.
- (ii) The winter wheat crop had the highest average gross margin of the three main cereal crops, at £1,846 per hectare, followed by winter barley at £1,512 and spring barley at £1,158. (Sections 4.5-4.7)

Potatoes

The average gross margin for ware potatoes increased from £1,730 per hectare in 2020/21 to £3,198 per hectare in 2021/22, an increase of £1,468. The ware crop yield per hectare increased from 30.6 tonnes in 2020/21 to 36.0 tonnes in 2021/22, while, the ware potato price per tonne increased by £23 per tonne from £142 per tonne in 2020/21 to £165 per tonne in 2021/22. (Sections 4.8)

Fixed Costs

15. The average levels of fixed costs (excluding labour) per hectare across all farm types were higher in 2021/22 than in 2020/21, at £606 and £554 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 14,571 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 271 farm businesses for the 2021/22 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 199 farm businesses over 0.5 SLRs in size provided information for both the 2020/21 and 2021/22 account years and this constitutes the ‘identical sample’ of farms. The end of the account year for 91% of the farms falls between 31 December and 30 April. Thus, the 2021/22 account year information presented in this report refers to the 2021 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 5%, 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, 2021/22

Type of Farm Business***	Number of Farm Businesses	
	Northern Ireland*	FBS Sample**
Cereals	94	3
General Cropping	119	2
Horticulture	160	0
Pigs	141	7
Poultry	584	0
Dairy	2526	74
Cattle and Sheep (LFA)	4198	76
Cattle and Sheep (Lowland)	1721	29
Mixed	339	8
Others	0	0
All Types	9882 *	199 **

* Number of farm businesses above 0.5 SLRs in size at June 2021 Census; there are 16,195 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 2020/21 and 2021/22 account years, and which were used in the analyses. A further 37 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.

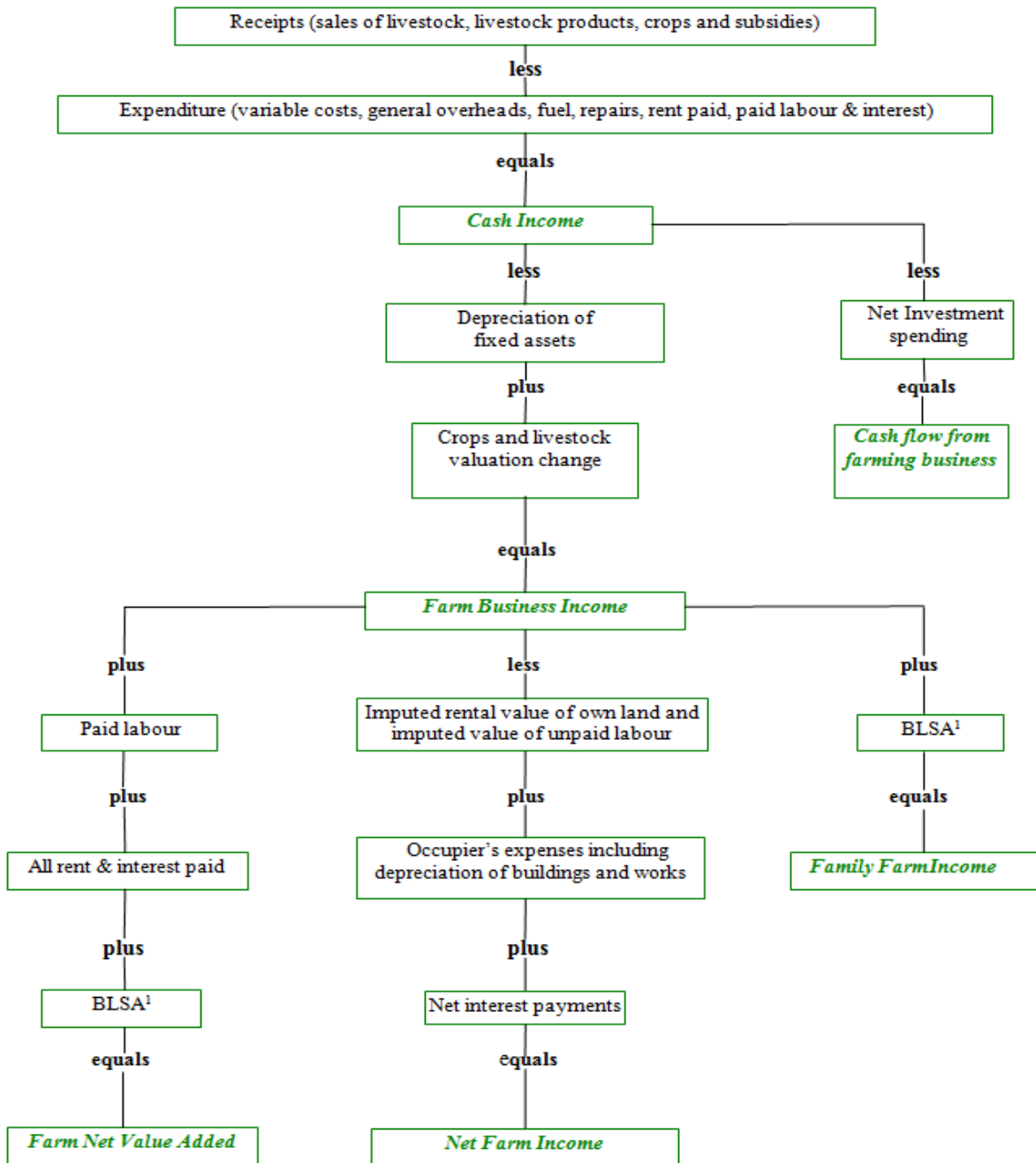
FBI differs from NFI in that it represents the return to all unpaid labour, not just the farmer and spouse and it treats the tenure of farms as it is: tenants as tenants, owner occupiers as owner occupiers and those with both types of tenure as mixed.

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 2020/21 and 2021/22

Average Farm Business Income, Cash Income, and Net Farm Income measured across all farm types is shown in Table 2a for the accounting years 2020/21 and 2021/22. As shown, average Farm Business Income increased between 2020/21 and 2021/22 by £8,256 or 24% per farm. This resulted from the average value of farm output increasing by more (15%) than input expenditure (13%). Average Cash Income increased by £11,293 or 24% when compared to the previous year. When measuring Farm Income using the previous headline measure Net Farm Income, an average increase of £8,627 or 32% per farm occurred between 2020/21 and 2021/22.

Table 2a Average farm income (all types, above 0.5 SLRs)¹

	2020/21	2021/22
	£	£
Farm Business Income	34,844	43,100
Cash Income	47,599	58,891
Net Farm Income	26,554	35,181

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

Farm Business Incomes by individual farm types are presented in Table 2b for the 2020/21 and 2021/22 account years. This shows that average Farm Business Income increased between 2020/21 and 2021/22 on 6 of the 7 main farm types. In contrast, the Pig farm type showed a decrease in average Farm Business Income.

On Dairy farms the average Farm Business Income increased from £61,217 in 2020/21 to £83,190 in 2021/22, which is an increase of £21,973 per farm. This increase in income was the net result of a 19% (£56,978) increase in the value of outputs and a 14% (£35,005) increase in expenditure on inputs between 2020/21 and 2021/22. The main reason for the increase in output between the years was an increase in milk output of £52,077. In terms of inputs, the main increases in expenditure were recorded for purchased concentrate feed and fodder (£18,230) and machinery costs (£4,408).

Cattle and Sheep farms (LFA) generated an average Farm Business Income of £23,084 per farm in 2021/22, which was 10% higher than the 2020/21 income of £21,023 per farm. This increase in income was the net result of a 10% (£8,085) increase in the value of farm output and a 9% (£6024) increase in expenditure on inputs. The main reasons for the increase in output value were the increases in cattle output (£3,642) and sheep output (£2,632). The main increases in expenditure on inputs were recorded for purchased concentrate feed and fodder (£1,864) and fertilisers (£983).

Cattle and Sheep (Lowland) farms recorded an increase in Farm Business Income between 2020/21 and 2021/22. For this farm type, Farm Business Income increased from £21,222 to £24,085 (13%). This was the net result of an 11% (£10,315) increase in the value of farm output and a 10% (£7,452) increase in expenditure on inputs. The main factors contributing to the increase in output value were the increases in cattle output (£8,261) and sheep output (£1,487). The increase in expenditure on inputs was primarily driven by rises in purchased concentrate and fodder (£3,066) and machinery (£1,630) inputs.

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 2020/21 and 2021/22 ranged from plus £67,266 (Cereal farms) to minus £48,291 (Pig farms). The increase in the former reflected the net impact of a rise in the value of total output of £48,759 and a decrease in expenditure on inputs of £18,506. The value of total farm output also increased for Pigs farms (plus £15,597), but this was exceeded by an increase in expenditure in inputs (plus £63,888). The main factor driving the rise in input costs was expenditure on purchased concentrates and fodder, which rose by £59,386.

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 2020/21 and 2021/22 may differ for each farm size grouping within farm types. For instance, in the case of Cattle and Sheep (LFA) farms, farms in size groups $0.5 < 1$ and $1 < 2$ SLR displayed increases in farm business income, while farms in the other two size groups ($2 < 3$ SLR and >3 SLR) showed decreases.

The average levels of income per farm included in this report for each of the seven farm types in 2020/21 (i.e. the 2020/21 – 2021/22 identical sample) are different to those in the previous year's report (i.e. the 2019/20 – 2020/21 identical sample). This occurs when an identical sample basis for reporting farm incomes is used, because the sample of farms for 2020/21 in the 2020/21– 2021/22 identical sample will not be exactly the same as those for the same year in the 2019/20 – 2020/21 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 9,138 farm businesses of which 5,006 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 2020/21 and 2021/22 (£ per farm)¹

		Farm Business Income	Cash Income	Net Farm Income
Cereals	20/21	55,326	120,409	49,979
	21/22	122,592	203,967	128,435
General Cropping ²	20/21	-	-	-
	21/22	-	-	-
Pigs	20/21	85,662	123,560	104,474
	21/22	37,371	89,975	53,715
Dairy	20/21	61,217	87,145	53,020
	21/22	83,190	107,782	75,248
Cattle and Sheep (LFA)	20/21	21,023	29,973	12,027
	21/22	23,084	32,405	14,233
Cattle and Sheep (Lowland)	20/21	21,222	22,559	12,832
	21/22	24,085	35,419	16,428
Mixed	20/21	65,697	65,801	56,487
	21/22	82,860	118,843	75,810
All Types	20/21	34,844	47,599	26,554
	21/22	43,100	58,891	35,181

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

2. Results for the General Cropping farm type are not reported due to insufficient observations in the matched sample.

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 2021/22 the average level of Cash Income per farm generated across all types of farm in Northern Ireland was £58,891 which is £11,293 higher than in 2020/21. Increases in average Cash Income occurred in 2021/22 on 6 of the 7 farm types. The increases in Cash Income ranged from £2,432 on Cattle & Sheep (LFA) farms to £83,559 on Cereal farms. Pig farms experienced a decrease in Cash Income (minus £33,585). The lowest level of Cash Income in 2021/22 was recorded for Cattle and Sheep (Lowland) at £22,559 per farm, whereas the highest was recorded on Cereal farms at £203,967 per farm.

Net Farm Income showed similar changes to Farm Business Income between 2020/21 and 2021/22 for each of the farm types. However, on average, Farm Business Income was £7,919 higher than Net Farm Income in 2021/22. 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 and Cereal 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 2016/17 and 2021/22 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 2017/18, 2020/21 and 2021/22, whereas, decreases were recorded in 2018/19 and 2019/20. When comparing the average income figures measured across all farm types for 2021/22 against those of 2016/17, the results show that average Farm Business Income increased by 97%, Cash Income increased by 52% and Net Farm Income increased by 115% per farm between the five years.

Table 3 Income per farm, 2016/17 to 2021/22 (£ per farm)¹

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Farm Business Income	21,928	33,870	28,612	25,935	34,402	43,100
Cash Income	38,741	53,345	48,419	44,395	47,819	58,891
Net Farm Income	16,387	28,550	21,925	18,169	26,470	35,181

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 2021/22. When compared with those in 2020/21 they show that the proportion of farms with a negative Farm Business Income decreased slightly (11% in 2020/21 and 10% in 2021/22). In addition, the proportion of farms with a Farm Business Income of at least £30,000 increased (38% in 2020/21 and 49% in 2021/22). In comparison, 5% less farms recorded a negative Net Farm Income and 6% more farms recorded a Net Farm Income of at least £30,000. Similarly, in Cash Income terms the proportion of farms with negative incomes decreased by 2% in 2021/22. Clearly, a difficult financial situation will arise on those farms with a negative Cash Income, unless an additional source of income is available.

Table 4 Distribution of farms by level of income, 2020/21 and 2021/22¹

Income £ per farm	Farm Business Income		Cash Income (% of farms)		Net Farm Income	
	20/21	21/22	20/21	21/22	20/21	21/22
<0	11	10	7	5	22	18
0-4,999	3	6	8	5	7	13
5-9,999	7	9	6	4	10	9
10-19,999	28	17	14	11	19	14
20-29,999	13	8	9	17	11	9
30,000 and over	38	49	55	58	31	37

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 16,195 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 2020/21 and 2021/22 that were above the break-even point.

Table 5 Incomes for 'spare-time'¹ Cattle and Sheep farms in the LFA and Lowland in 2020/21 and 2021/22 (£ per farm)²

		Farm Business Income	Cash Income	Net Farm Income
Cattle and Sheep (LFA)	2020/21	5,500	11,859	1,475
	2021/22	5,652	11,770	1,552
Cattle and Sheep (Lowland)	2020/21	3,260	5,344	309
	2021/22	4,759	11,916	1,154

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 Lowland and LFA farms in both 2020/21 and 2021/22.

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 2021 SP scheme year accrue to the 2021/22 FBS accounting period, irrespective of when the money is actually paid.

As shown in table 6, when averaged across all Farm Types direct subsidy receipts per farm decreased slightly from £28,638 in 2020/21 to £28,288 in 2021/22 (i.e. £350 less per farm). This overall change reflected the net impact of increases in the value of Single Payment (plus £1,166 per farm) and Agri-Environmental subsidies (plus £190 per farm) and a decrease in miscellaneous subsidies (minus £1,706 per farm).

In terms of specific farm types, Pig, Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farms showed increases in direct subsidy receipts between 2020/21 and 2021/22. Pig farms showed the largest increase due to the provision of covid support payments. In contrast, dairy, cereal and mixed farms displayed decreases in direct subsidy receipts between 2020/21 and 2021/22, primarily due to reductions in miscellaneous subsidies.

In 2021/22, cereal farms received the highest level of direct subsidy receipts, averaging £44,678 per farm. Mixed farms had the next highest amount of direct subsidy receipts at £41,271 per farm in 2021/22. Despite the increase in direct payment receipts, pig farms recorded the lowest average of the 7 main types of farms, at £16,206 per farm.

The data presented in tables 6 and 7 shows how important direct payments are to farmers in Northern Ireland. In 2021/22 direct payments ranged from 3% of the value of total farm output on Pig farms to 34% on Cattle and Sheep (LFA) farms. When expressed on a per hectare basis direct payments range from £297 per hectare on Dairy farms to £552 per hectare on Pig farms.

When measured across all farm types, average direct payments represented 66% of the value of average Farm Business Income, 48% of the value of average Cash Income and 80% of the value of average Net Farm Income for farms in Northern Ireland. The average direct payments received by Cattle and Sheep (LFA) farms exceeded their average Farm

Business Income per farm in 2021/22. Average direct payments also exceeded average Net Farm Income for Cattle and Sheep LFA and lowland farms.

Table 6 'As due' direct payments by type of farm in 2020/21 and 2021/22¹

	2020/21	2021/22
	£ per farm	
Cereal	53,086	44,678
General Cropping	-	-
Pigs	11,612	16,206
Dairy	30,969	26,112
Cattle & Sheep (LFA)	29,185	31,157
Cattle & Sheep (Lowland)	22,331	22,572
Mixed	41,856	41,271
All types	28,638	28,288

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

2. Results for the General Cropping farm type are not reported due to insufficient observations.

Table 7 'As due' direct payments by type of farm, 2021/22⁵

	% TFO ¹	£ per ha	% FBI ²	% CI ³	% NFI ⁴
Cereals	13	323	36	22	35
General Cropping ⁶	-	-	-	-	-
Pigs	3	552	43	18	30
Dairy	7	297	31	24	35
Cattle and Sheep (LFA)	34	315	135	96	219
Cattle and Sheep (Lowland)	21	345	94	64	137
Mixed	10	313	50	35	54
All Types	15	317	66	48	80

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.

6. Results for the General Cropping farm type are not reported due to insufficient observations.

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 in 2021/22 Cereal, Pig, Dairy,

Cattle and Sheep (Lowland) and Mixed farm types returned a positive Farm Business Income when direct payments are removed. In contrast, the Cattle and Sheep (LFA) farm type generated a loss. When measured across all farm types the average Farm Business Income with direct payments removed showed a gain of £14,812 per farm in 2021/22.

Table 7(a) Farm Business Incomes including and excluding direct payments in 2021/22 (£ per farm)¹

	FBI	Direct Payments	FBI minus Direct Payments
Cereals	122,592	44,678	77,913
General Cropping ²	-	-	-
Pigs	37,371	16,206	21,165
Dairy	83,190	26,112	57,078
Cattle and Sheep (LFA)	23,084	31,157	-8,073
Cattle and Sheep (Lowland)	24,085	22,572	1,513
Mixed	82,860	41,271	41,589
All Types	43,100	28,288	14,812

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

2. Results for the General Cropping farm type are not reported due to insufficient observations.

Table 7(b) presents Net Farm Incomes including and excluding direct subsidy receipts. In this instance, the data indicates that in 2021/22 Cereal, Pig, Dairy and Mixed farm types returned a positive Net Farm Income when direct payments are removed, while Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farm types generated losses. When measured across all farm types the average Net Farm Income with direct payments removed showed a gain of £6,893 per farm in 2021/22.

Table 7(b) Net Farm Incomes including and excluding direct payments in 2021/22 (£ per farm)¹

	NFI	Direct Payments	NFI minus Direct Payments
Cereals	128,435	44,678	83,757
General Cropping ²	-	-	-
Pigs	53,715	16,206	37,508
Dairy	75,248	26,112	49,136
Cattle and Sheep (LFA)	14,233	31,157	-16,924
Cattle and Sheep (Lowland)	16,428	22,572	-6,144
Mixed	75,810	41,271	34,539
All Types	35,181	28,288	6,893

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

2. Results for the General Cropping farm type are not reported due to insufficient observations.

2.6 Trends in Farm Incomes between 2014/15 and 2021/22

Table 8 presents a time series (2014/15 – 2021/22) 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 (18/19 to 21/22) the average Farm Business Income for Dairy farms in real terms was 57% higher than that in the first four years (14/15 to 17/18) 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 5% lower than that in the first four years of the 8 year period.

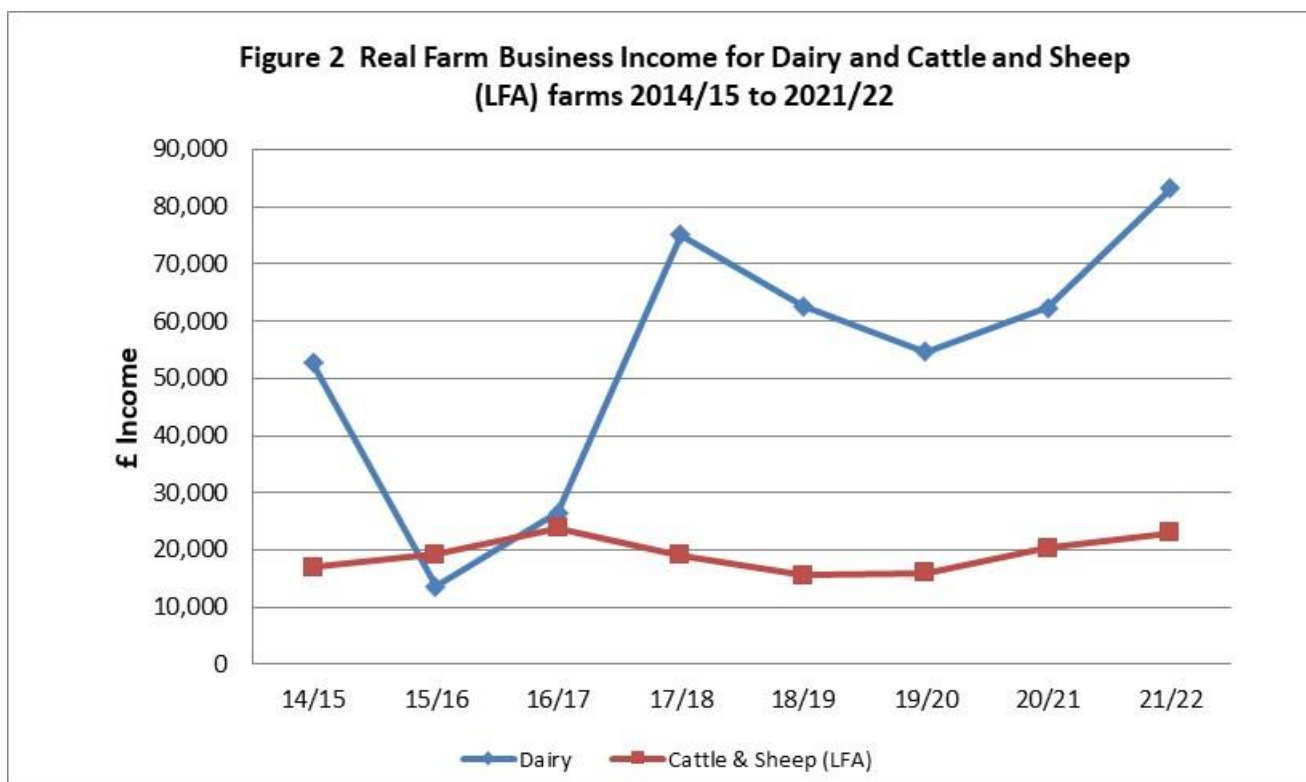
Table 8 Real Farm Business Income for Dairy and Cattle and Sheep farms (LFA) – 2014/15 to 2021/22^{1, 2}

	Dairy	Cattle & Sheep (LFA)
2014/15	100	100
2015/16	26	113
2016/17	50	141
2017/18	142	112
2018/19	119	92
2019/20	104	95
2020/21	118	120
2021/22	158	136

1. Expressed as an index in real terms, 2014/15 = 100

2. Based on data from all farms

The time series (2014/15 – 2021/22) 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 £34,541 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 £53,822, compared to £19,281 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 88 hectares in Northern Ireland, is valued at 18% more than the average Cattle and Sheep (LFA) farm of 99 hectares and has generated about 2.8 times as much Farm Business Income over the past 8 years.



1. Adjusted to 2021/22 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 £10,391 per farm in 2021/22, of which £4,245 was earned income and £6,146 unearned income. However, it should be noted that on 27% of farm businesses no off-farm income was received (Table 10). 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 £14,397 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, 2021/22 (£ per farm)

	Off-farm Total Income	Employments & Self-employment	Investments, Pensions, Social Payments
Dairy	9,968	4,101	5,867
Cattle & Sheep (LFA)	11,286	4,920	6,366
Mixed	14,397	6,262	8,136
All Types	10,391	4,245	6,146

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 2021/22, on 41 of the 199 farms (21%) only the spouse of the farmer had off-farm employment, on a further 13 farms (7%) only the farmer had off-farm employment and on another 4 farms (2%) both the farmer and spouse had off-farm employment. This equates to 29% of farms having an off-farm employment source of income. The percentages of farms receiving pensions and social payments were 45% and 8% respectively.

Table 10 Off-farm income by type and level of Income, 2021/22

	£				
	Zero	1-999	1,000-4,999	5,000-19,999	20,000+
	(% of farms)				
Employment	77	-	2	10	11
Self-employment	95	-	-	4	2
Investments	96	1	-	2	1
Pensions	55	-	2	38	5
Social payments	92	1	4	3	-
All sources	27	1	3	47	21

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 increased in both current and real terms over the ten year period. The real level increase between 2012/13 and 2021/22 was 34%. In the most recent year, the real level of investment increased by 16%, resulting in the second highest level in the past 10 years.

Table 11 Net investment index per farm, 2012/13 to 2021/22

	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Current price Index	100	111	143	124	66	117	142	119	139	159
Real terms index ¹	100	109	139	119	63	109	130	106	116	134

1. Deflated using the GDP deflator, 2012/13 = 100

2. Based on data from all farms.

As shown in table 12 the average net investment (excluding capital grants received) was £28,793 per farm in 2021/22, which is £4,082 more than the previous year. The total average net investment in 2021/22 was composed of plant, machinery and vehicles at £15,550 per farm (which is £1,670 more than in 2020/21), land and buildings at £5,081 per farm (which is £1,175 higher than in 2020/21) and investment on capital improvements at £8,947 per farm (which is £1,802 higher than 2020/21). Capital grants received were £785 in 2021/22 (which is £563 more than in 2020/21). Average levels of net investment were higher in 2021/22 than 2020/21 for Cereal, Cattle & Sheep (LFA), Cattle & Sheep (Lowland) and Mixed farm types.

Table 12 Net investment by type of farm, 2020/21 and 2021/22¹

	2020/21	2021/22
	£ per farm	
Cereal	58,412	120,620
General Cropping ²	-	-
Pigs	56,988	40,963
Dairy	43,805	39,409
Cattle & Sheep (LFA)	14,589	18,960
Cattle & Sheep (Lowland)	11,656	27,420
Mixed	70,806	72,038
All types	24,711	28,793

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

2. Results for the General Cropping farm type are not reported due to insufficient observations.

The average levels of net investment were different on each of the farm types, with Cereal farms having the highest average level of net investment in 2021/22. 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 2021/22 account year is presented in Table 13. This shows that average total assets per farm measured across all farm types were £1,434,311 in 2021/22. Whereas, average external liabilities per farm measured across all farm types were £43,656 in 2021/22, which is 9% higher compared to the previous year. When measured across all farm types the average external liabilities (i.e. mainly bank borrowings) per farm in 2021/22 were equivalent to 3% of total farm assets. Given these values for assets and liabilities the average net worth per farm measured across all farm types was £1,390,655 in 2021/22. When measured across all farm types, net worth expressed as a percentage of total assets was 97% in 2021/22.

Table 13 also shows that when expressed by farm type, total average assets in 2021/22 ranged from £949,828 per farm on Pig type farms to £3,352,651 per farm on Cereal type farms. In 2021/22, Cattle and Sheep (LFA) had the lowest external liabilities at £18,487 per farm, which equates to 1.4% when measured as a percentage of total assets. When compared to the previous year, external liabilities increased for each individual farm type.

In terms of net worth, average values by farm type in 2021/22 ranged from £890,302 on Pig farms to £3,291,185 on Cereal farms. When net worth is expressed as a percentage of total assets, average values range from 93.7% on Pig farms to 98.6% on Cattle and Sheep (LFA) farms.

Table 13 Financial stability of farms in Northern Ireland 2020/21 and 2021/22¹

		Farm Area (ha)	Total Assets (£'000)	External Liabilities (£'000)	Net Worth (£'000)	Net Worth (as a % of Total Assets)
Cereals	20/21	190.6	3396.4	27.7	3368.8	99.2
	21/22	138.4	3352.7	61.5	3291.2	98.2
General Cropping ²	20/21	-	-	-	-	-
	21/22	-	-	-	-	-
Pigs	20/21	29.3	938.0	57.5	880.5	93.9
	21/22	29.4	949.8	59.5	890.3	93.7
Dairy	20/21	87.3	1494.0	91.4	1402.6	93.9
	21/22	87.9	1549.5	91.9	1457.6	94.1
Cattle and Sheep (LFA)	20/21	99.7	1271.8	14.9	1256.9	98.8
	21/22	98.9	1317.5	18.5	1299.0	98.6
Cattle and Sheep (Lowland)	20/21	64.3	1350.8	13.8	1337.0	99.0
	21/22	65.4	1390.4	20.4	1370.1	98.5
Mixed	20/21	128.7	2200.7	115.9	2084.9	94.7
	21/22	131.8	2351.4	119.6	2231.8	94.9
All Types	20/21	89.5	1384.3	40.2	1344.1	97.1
	21/22	89.3	1434.3	43.7	1390.7	97.0

1. Based on data from all farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

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 2021/22 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 assets¹

	Net Worth %				
	Under 75	75-84.9	85-94.9	95-99.99	100
	(% of farms)				
2020/21	1	3	11	56	29
2021/22	1	3	12	53	32

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 2021/22 the average capital required across all farm types was £16,055 per hectare. At the individual farm type level the average capital required ranged from £13,320 per hectare on Cattle and Sheep (LFA) type farms to £32,359 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 85% of the average capital requirement on Northern Ireland farms in 2021/22. When measured by individual farm type, the percentage of total assets tied up in land and buildings ranged from 77% on Pig farms to 90% on Cereal farms.

Assets other than land and buildings are collectively referred to as operating capital. As shown in table 15, in 2021/22 the average amount of operating capital (which excludes debtors) measured across all farm types was £187,250 per farm or 13% of total assets. This operating capital can be broken down into breeding livestock (34% 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 2021/22 ranged from £135,380 for Cattle and Sheep (LFA) farms to £392,374 for Mixed farms. Alternatively, when measuring average operating capital as a percentage of average total assets for individual farm types in 2021/22, the values ranged from 7% for Cereal farms to 21% for Pig farms.

Table 15 Amount of operating capital by type of farm, 2021/22

	Operating Capital	
	£ per farm	% of total farm Capital
Cereal	222,945	6.6
General Cropping ¹	-	-
Pigs	197,582	20.8
Dairy	260,794	16.8
Cattle & Sheep (LFA)	135,380	10.3
Cattle & Sheep (Lowland)	173,322	12.5
Mixed	392,374	16.7
All types	187,250	13.1

1. Results for the General Cropping farm type are not reported due to insufficient observations.

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 2021/22 is low when compared to other investment opportunities. The average rate of return in 2021/21 ranged from 1.8% on Cattle and sheep (LFA and Lowland) farms to 5.7% on Dairy farms.

Table 16 Farm Business Income as a percentage of net worth by type of farm, 2021/22

	Farm Business Income as a % of Net Worth 2021/22
Cereal	3.7
General Cropping ²	-
Pigs	4.2
Dairy	5.7
Cattle & Sheep (LFA)	1.8
Cattle & Sheep (Lowland)	1.8
Mixed	3.7
All types	3.1

1. Results for the General Cropping farm type are not reported due to insufficient observations.

3.3 Bank Borrowings

In the 2021/22 year, the average level of bank borrowings measured across all farm types was £37,513 per farm. This is an average increase of £2,946 per farm when compared to 2020/21. Apart from dairy farms, average borrowing for each farm type increased, with Cereal farms exhibiting the largest increase (plus £17,513 per farm). Average borrowings for the dairy farm type decreased by £528 per farm between 2020/21 and 2021/22.

Banks are the main source of lending to farming, with others such as family loans and hire purchase, providing on average a further £6,143 per farm. The latter 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, 2020/21 and 2021/22¹

	2020/21	2021/22
	£ per farm	
Cereal	17,908	35,422
General Cropping ²	-	-
Pigs	39,368	40,860
Dairy	80,482	79,955
Cattle & Sheep (LFA)	11,829	15,455
Cattle & Sheep (Lowland)	12,333	18,739
Mixed	98,142	98,408
All types	34,567	37,513

1. Based on data from an identical sample of farms.
2. Results for the General Cropping farm type are not reported due to insufficient observations.

The distribution of farms by level of borrowing per farm in 2020/21 and 2021/22 are presented in Table 18. This shows that 49% of the farms recorded no bank borrowings in 2021/22, whereas 16% of farms recorded borrowings in excess of £50,000. When comparing the distributions for 2020/21 and 2021/22 the number of farms having borrowings in excess of £20,000 in 2021/22 increased by 7%.

Table 18 Distributions of farms by level of bank borrowings, 2020/21 and 2021/22¹

Bank Borrowings (£ per farm)	2020/21	2021/22
	% of farms	
Nil	51	49
1 to 20,000	20	14
20,000 to 49,999	13	20
50,000 to 99,999	8	7
100,000 and over	9	9

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 2020/21 and 2021/22. As the average account year end for the sample of farms is mid-February, the results refer to the 2020 and 2021 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 2021/22 for Dairy cows, DA beef cows, Lowland beef cows, DA breeding ewes, Lowland breeding ewes, Spring Barley, Winter Barley, Winter Wheat and Potato enterprises. In contrast, lower gross margins were recorded for SDA beef cows, SDA breeding ewes and Pig enterprises.

Table 19(a) Average gross margins by enterprise in 2020/21 and 2021/22¹

	Average gross margins	
	2020/2021	2021/2022
	£ per head	
Dairy Cows	909	1,182
Suckler Cows		
- SDA	230	206
- DA	263	294
- Lowland	327	334
Breeding Ewes		
- SDA	50	42
- DA	57	82
- Lowland	66	92
Pigs	50	33
	£ per hectare	
Spring Barley	942	1,158
Winter Barley	1,004	1,512
Winter Wheat	933	1,846
Potatoes – ware	1,730	3,198

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 £909 in 2020/21 to £1,182 in 2021/22 for the 80 dairy herds which provided information in both years. This increase of £273 in average gross margin is the net result of a £440 increase in output value and a £167 increase in total variable costs in 2021/22. The main reason for the increase in output value was that milk receipts were on average £432 higher per cow in 2021/22. The higher milk receipts per cow were due to an increase in average milk price of 4.9 pence per litre. The increase in total variable costs per cow resulted from a £129 increase in concentrate costs and a £26 increase in hay, silage and grazing costs per cow. The increase in concentrate costs per cow was due to increases in both the concentrate price and concentrate usage per cow.

Stocking rates increased from 2.14 cow equivalents per hectare in 2020/21 to 2.18 cow equivalents per hectare in 2021/22. Given the increase in stocking rates and average gross margin per cow, average gross margin per hectare also increased from £1,945 in 2020/21 to £2,572 in 2021/22, which is an increase of £626 per hectare.

Table 19(b) Average outputs, variable costs and gross margins per dairy cow in 2020/21 and 2021/22¹

	2020/2021	2021/2022
Number of herds		80
Enterprise output		£ per cow
Milk	1,989	2,422
Calves	110	117
Herd replacement	-162	-163
Output	1,937	2,376
Variable Costs		
Concentrates	673	802
Hay, silage & grazing	173	199
Sundries & Vet	182	193
Total Variable Costs	1,028	1,195
Gross Margin	909	1,182
Average herd size (cows)	102	104
Concentrates per litre (kg)	0.35	0.36
Stocking rate (ce/ha)	2.14	2.18
Summer milk (%)	50	51
Milk yield (l/cow)	7,251	7,484
Milk price (p/l)	27.4	32.4

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

As shown in Table 20, the difference in performance in 2021/22 between the 'top' and 'bottom' quartiles was, as in previous years, substantial. The 'top' quartile had an average gross margin per cow of £1,501 compared with £784 for the 'bottom' quartile. The main reasons for this difference in performance are that the 'top' quartile had an average milk yield approximately 3,000 litres per cow above and a milk price 2.1 pence per litre above the 'bottom' quartile. For the average herd size of 104 dairy cows in the sample, the difference in gross margin between the 'top' and 'bottom' quartiles equates to a total value of £74,391 per herd.

Table 20 Average outputs, variable costs and gross margins per dairy cow in the top 25% and bottom 25% groups, 2021/22

	Top 25%	Bottom 25%
	£ per cow	
Gross Margin	1,501	784
Milk Sales	2,945	1,819
Calf Sales	133	100
Total Output	2,926	1,744
Variable Costs	1,425	960
Milk Yield – litres	8,889	5,864
Av milk price – ppl	33.1	31.0
Stocking rate - ce/ha	2.11	2.12

4.2 Suckler Cows

In the 2021/22 account year DA and lowland suckler herds had average gross margins that were higher than those in 2020/21, but the average gross margins for SDA suckler fell (Table 21). For SDA suckler cows the average gross margin per cow decreased from £230 in 2020/21 to £206 in 2021/22. This decrease of £23 per cow was the combined result of average variable costs increasing by more than total output. In contrast, average total output increased by more than variable costs for DA and lowland suckler cow herd categories, resulting in increases in average gross margins of £31 and £7 per cow respectively.

Table 21 Average outputs, variable costs and gross margins per cow for SDA, DA and Lowland suckler herds, 2020/21 and 2021/22¹

	SDA		DA		Lowland	
	2020/2021	2021/2022	2020/2021	2021/2022	2020/2021	2021/2022
Number of herds	36		19		26	
Enterprise Output	£ per cow					
Calves	548	568	609	620	589	613
Herd replacement	-65	-67	-80	-57	-47	-37
Total Output	483	501	529	563	542	576
Variable Costs						
Concentrates	59	67	41	43	23	30
HSG	125	150	141	147	116	136
Sundries & Vet	70	77	84	80	76	76
Total Variable Costs	254	295	266	270	215	243
Gross Margin	230	206	263	294	327	334
Calves reared per cow	0.94	0.91	0.94	0.97	0.98	0.96
Av price per calf sold/trans (£)	589	617	642	645	599	633

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 £381 in gross margin per cow between the ‘top’ and ‘bottom’ groups of SDA suckler herds in 2021/22. This is accounted for by differences of £274 in calf returns, £50 in herd replacement costs and £58 in total variable costs between the top and bottom groups. Similarly, for DA suckler herds there was a difference of £319 in

gross margin per cow between the 'top' and 'bottom' groups of herds in 2021/22. This is accounted for by differences of £23 in calf returns, £111 in herd replacement costs and £185 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, 2021/22

	Top 25%	Bottom 25%
	£ per cow	
Gross Margin		
- SDA	415	34
- DA	439	120
Calf Returns		
- SDA	731	457
- DA	660	637
Herd replacement cost		
- SDA	-26	-76
- DA	-17	-128
Variable Costs		
- SDA	289	347
- DA	204	389

4.3 Breeding Ewes

As shown in table 23, gross margins per ewe for Lowland and Upland flocks showed an increase between 2020/21 and 2021/22, but Hill flocks displayed a decrease. For Lowland breeding ewes, the average gross margin per ewe increased from £66 in 2020/21 to £92 in 2021/22 (plus £27). This increase was the net result of a £30 increase in output and a £3 increase in total variable costs. For Upland breeding ewes, the average gross margin per ewe increased from £57 in 2020/21 to £82 in 2021/22 (plus £25). This increase was the net result of a £22 increase in output and a £3 decrease in total variable costs. For Hill breeding ewes, the average gross margin per ewe decreased from £50 in 2020/21 to £42 in 2021/22 (minus £9). This decrease was the combined result of a £1 increase in output and a £10 increase 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 2021/22. This shows a difference in gross margin between the 'top 25%' and 'bottom 25%' of £63 per ewe in the Lowland and £66 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 £150 in the top group and £99 in the bottom group.

Table 23 Average outputs, variable costs and gross margins per ewe for Lowland, DA and SDA breeding flocks, 2020/21 and 2021/22¹

	Lowland		Upland (DA)		Hill (SDA)	
	2020/2021	2021/2022	2020/2021	2021/2022	2020/2021	2021/2022
Number of flocks	18		7		20	
Output	£ per ewe					
Lambs	116.51	141.70	125.06	133.35	85.41	94.42
Wool	0.40	0.30	0.64	0.84	0.28	0.33
Flock Replacements	4.76	9.25	-4.51	9.44	12.69	4.69
Total Output	121.66	151.25	121.19	143.63	98.39	99.44
Variable Costs						
Concentrates + OPF	13.71	16.13	16.57	16.54	16.82	22.19
Hay, silage, & grazing	22.36	24.26	29.65	27.70	17.53	19.56
Sundries + Vet	20.05	18.81	18.29	17.52	13.60	15.79
Total Variable Costs	56.12	59.19	64.51	61.76	47.95	57.55
Gross Margin	65.54	92.06	56.67	81.86	50.44	41.89
Lambs reared per ewe	1.51	1.57	1.48	1.61	1.25	1.18
Ave lamb price (£)	90.04	102.68	88.78	97.50	85.86	96.80
Ewe mortality %	5.6	4.8	5.7	6.0	5.5	6.1
Lamb mortality per 100 ewes	9.2	9.6	9.1	14.0	6.9	7.8
Ave flock size (ewes)	222	229	214	233	298	298

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, 2021/22

	Top 25%	Bottom 25%
	Per Ewe	
Gross Margin (£)		
- Lowland	119	56
- Hill	78	12
Lamb Sales (£)		
- Lowland	164	131
- Hill	136	66
Lambs Reared		
- Lowland	1.79	1.41
- Hill	1.38	0.98

4.4 Pigs

On the 6 farms which had rearing and finishing units, the average gross margin per pig decreased from £50 in 2020/21 to £33 in 2021/22 (Table 25). This decrease in margin of £17 per pig was due to an increase in total variable costs of £18 per pig as a result of higher feedstuff costs. The average gross margin of £33 per pig is the fifth highest result in the 10 years since 2012/13. The average gross margins per pig in previous years were £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, £42 in 2019/20 and £45 in 2020/21.

Table 25 Average sales, variable costs and gross margins per pig for pig rearing and finishing units, 2020/21 and 2021/22¹

	2020/2021	2021/2022
Number of herds		6
		£ per pig
Output	141.90	142.10
Variable Costs		
Feeding stuffs	82.85	100.65
Vet and medicines	4.06	3.65
Sundries	4.63	4.92
Total Variable Costs	91.53	109.22
Gross Margin	50.36	32.88
Meal equivalent per pig (kg)	308	319
Price of concentrates (£/tonne)	269	316
Pigs weaned per sow	27.38	26.44

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 £942 in 2020 to £1,158 in 2021 (an increase of £217 per hectare). This increase was the combined result of a £270 increase in output value and a £54 increase in total variable costs in 2021. The increase in output value was due to higher grain and straw prices in 2021. Grain prices per tonne increased from £167 in 2020 to £211 in 2021, whereas straw prices per tonne increased from £96 in 2020 to £106 in 2021. In comparison to 2020 levels, average grain yield showed little change, while the average straw yield decreased by 0.22 tonnes per hectare. The increase in variable costs between 2020 and 2021 was mainly the result of higher fertiliser and spray costs in 2021.

The 'top 25%' performance group of farms in 2021 had an average grain yield of 6.52 tonnes per hectare compared with 4.75 tonnes in the 'bottom 25%' group. These yields generated grain sales of £1,493 for the 'top' group and £880 for the 'bottom' group. Associated with the higher grain yield was also a higher straw yield which generated straw sales of £318 per hectare in the 'top' group compared with £264 in the 'bottom' group. The average grain price per tonne received by the 'top' group was £44 higher than the 'bottom' group, whereas, the average straw price per tonne in the 'top' performance group was £28 higher than the 'bottom' group. In terms of inputs, the total variable costs were £356 per hectare for the 'top' group and £329 for the 'bottom' group. These differences in output and inputs between the 'top' and 'bottom' groups resulted in a gross margin of £1455 per hectare for the 'top' group and £815 per hectare for the 'bottom' group, i.e. a difference of £640 per hectare.

Table 26 Average outputs, variable costs and gross margins per hectare for spring barley, 2020/21 and 2021/22¹

	2020/2021	2021/2022
Number of farms	28	
	£ per hectare	
Output		
Grain	980	1,246
Straw	281	286
Total Output	1,261	1,531
Variable Costs		
Seed	72	75
Fertilisers	107	145
Sprays	102	120
Sundries	39	33
Total Variable Costs	319	373
Gross Margin	942	1,158
Grain yield (tonnes per ha)	5.86	5.89
Straw yield (tonnes per ha)	2.92	2.70

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

4.6 Winter Barley

As shown in Table 27, the average gross margin per hectare for the winter barley crop increased from £1,004 in 2020 to £1,512 in 2021, which is an increase of £508. This increase was the net effect of a £565 increase in output and a £57 increase in variable costs in 2021. The increase in output value resulted from the combined impact of higher yields and prices for both grain and straw in 2021. Grain prices per tonne increased from £162 in 2020 to £196 in 2021, whereas, straw prices per tonne increased from £96 in 2020 to £99 in 2021. In comparison to 2020 levels, average grain yield increased by 1.21 tonnes per hectare and average straw yield increased by 0.97 tonnes per hectare. The increase in variable costs between 2020 and 2021 was the result of higher fertiliser, spray and sundry costs in 2021.

The 'top 25%' group of farms in 2021 had an average grain yield of 9.39 tonnes per hectare, which was 2.86 tonnes more than the 'bottom 25%' group. Higher values for grain and straw output resulted in an output value of £2,384 per hectare for the 'top' group, some £715 above that of the 'bottom' group. Total variable costs per hectare were £62 higher in the 'top' group at £505 per hectare. The gross margins per hectare were £1,880 for the 'top' group and £1,226 for the 'bottom' group.

On average, the winter barley crop gross margin in 2021 was £354 per hectare higher than that for the spring crop. It is usually the case that the winter barley crop out-performs the spring barley crop as the higher returns associated with the higher yield of the winter barley crop more than cover the additional variable costs incurred when compared with the spring barley crop.

Table 27 Average outputs, variable costs and gross margins per hectare for winter barley, 2020/21 and 2021/22¹

	2020/2021	2021/2022
Number of farms		21
		£ per hectare
Output		
Grain	1,068	1,527
Straw	330	436
Total Output	1,398	1,963
Variable Costs		
Seed	84	85
Fertilisers	144	166
Sprays	148	166
Sundries	17	35
Total Variable Costs	394	451
Gross Margin	1,004	1,512
Grain yield (tonnes per ha)	6.59	7.80
Straw yield (tonnes per ha)	3.43	4.40

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

4.7 Winter Wheat

As shown in table 28 the average gross margin per hectare for the winter wheat crop increased from £933 in 2020 to £1,846 in 2021, which is an increase of £913. This was the net effect of a £970 increase in output and a £57 increase in variable costs in 2021. The rise in output value was the combined result of higher grain and straw prices and yields in 2021. Average grain prices increased by £42 per tonne, whereas, average straw prices increased by £10 per tonne. Average grain yield increased by 2.16 tonnes per hectare and average straw yield increased by 2.26 tonnes per hectare. As a result of these changes in yields and prices, total output increased from £1,396 in 2020 to £2,367 in 2021. The increase in total variable costs of £57 per hectare in 2021 was due to higher seed, fertiliser, spray and sundry costs in 2021.

Table 28 Average outputs, variable costs and gross margins per hectare for winter wheat, 2020/21 and 2021/22¹

	2020/2021	2021/2022
Number of farms		11
		£ per hectare
Output		
Grain	1,161	1,899
Straw	236	468
Total Output	1,396	2,367
Variable Costs		
Seed	98	105
Fertilisers	142	178
Sprays	201	207
Sundries	22	31
Total Variable Costs	463	521
Gross Margin	933	1,846
Grain yield (tonnes per ha)	7.70	9.86
Straw yield (tonnes per ha)	2.97	5.23

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

The 2021 crop results show that the highest gross margin per hectare was obtained by winter wheat (£1,846), followed by winter barley (£1,512) and then spring barley (£1,158). This order is typical of a normal year.

4.8 Potatoes

The gross margin performances for the 2020 and 2021 ware potato crops were £1,730 and £3,198 per hectare respectively. This increase in gross margin of £1,468 per hectare was the net result of a £1,832 increase in output and a £364 increase in variable costs between 2020 and 2021. The increase in output resulted from an increase in ware potato prices, with prices increasing from £142 per tonne in 2020 to £165 per tonne in 2021. In terms of yield, the average ware potato yield increased from 30.6 tonnes per hectare in 2020 to 36.0 tonnes per hectare in 2021. The total variable costs incurred increased from £1,733 per hectare in 2020 to £2,097 per hectare in 2021. In terms of individual costs, sundry costs showed the most increase (increasing by £164 per hectare), followed by fertiliser costs (increasing by £123 per hectare). It should however be noted that the costs included in determining the gross margin for potatoes do not include machinery, conacre rent and hired full-time labour costs. Such costs would be taken into account when determining the full cost of growing potatoes.

Table 29 Average outputs, variable costs and gross margins per hectare for ware potato crops, 2020/21 and 2021/22¹

	Ware Crop	
	2020/2021	2021/2022
Number of farms	3	
	£ per hectare	
Potato Output	3,463	5,295
Variable costs		
Seed	537	500
Fertiliser	344	467
Sprays	374	461
Contract/Casual Wages	302	329
Sundries	176	341
Total Variable costs	1,733	2,097
Gross Margin	1,730	3,198
Total yield (tonnes/ha)	30.6	36.0
Av price per tonne (£)	142	165

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

4.9 'Top' and 'Bottom' Performance Groups

Gross margins for the 'top' and 'bottom' performance groups for the main enterprises are summarised in Table 30. They show that for all the enterprises, the gross margin for the 'top' group is at least 53% 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 30 Gross margins of the 'top' and 'bottom' performance groups for selected enterprises, 2021/22

	Top ¹ Group	Bottom ¹ Group
	£ Per head	
Dairy cows	1,501	784
Suckler cows - DA	439	120
- SDA	415	34
Breeding ewes - SDA	78	12
- Lowland	119	56
Spring barley	1,455	815
Winter barley	1,880	1,226

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

5. FIXED COSTS

As shown in table 31, the average levels of fixed costs per hectare (excluding labour costs) measured across all farm types increased from £554 in 2020/21 to £606 in 2021/22. At the individual farm type level, each of the farm types recorded increases in fixed costs, ranging from £26 per ha on Cattle and Sheep (LFA and lowland) farms to £294 per ha on Cereal farms.

Table 31 Fixed costs per hectare by type of farm, 2020/21 and 2021/22^{1, 2}

	2020/21	2021/22
	£ per ha	
Cereal	691	984
General Cropping ³	-	-
Pigs	2,893	3,120
Dairy	836	923
Cattle & Sheep (LFA)	348	374
Cattle & Sheep (Lowland)	509	536
Mixed	866	963
All Types	554	606

1. Excludes labour costs.

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

3. Results for the General Cropping farm type are not reported due to insufficient observations.

Table 32 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 2020/21 and 2021/22, these three cost categories on average accounted for 68% and 67% respectively of total fixed costs across all types of farm.

Table 32 Fixed costs per hectare, by category, 2020/21 and 2021/22¹

	2020/21	2021/22
	£ per ha	
Depreciation of buildings and works	88	90
Depreciation of machinery	151	163
Machinery running costs	139	154
Farm insurance	18	20
Farm fuel	28	36
Rates and water charges	16	18
Building repairs and miscellaneous	97	108
Interest payments	17	18
Total	554	606

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 2020/21 AND 2021/22¹**

	Cereals			General Cropping		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	2.3	2.0		-	-	
Total area of farm (ha)	190.6	138.4	-27.4	-	-	-
of which: crops & grass	183.3	130.3	-28.9	-	-	-
rough grazing	1.4	1.0	-30.0	-	-	-
Hectares - Total crops	175.5	124.9	-28.8	-	-	-
(of which cereals)	122.6	95.2	-22.4	-	-	-
Av.no - Dairy cows	0.0	0.0	-	-	-	-
Av.no - Beef cows	0.0	0.0	-	-	-	-
Av.no - Other cattle	0.0	0.0	-	-	-	-
Av.no - Ewes	13.2	15.9	20.5	-	-	-
Av.no - Sows/gilts	0.0	0.0	-	-	-	-
Crop output :	£ per farm			£ per farm		
Cereals	149,861	210,005	40.1	-	-	-
Potatoes	0	0	-	-	-	-
Misc. crop output	82,676	84,337	2.0	-	-	-
Total crop output	232,537	294,342	26.6	-	-	-
Livestock output :						
Cattle rearing & fattening	0	0	-	-	-	-
Cattle - dairy	0	0	-	-	-	-
Milk	0	0	-	-	-	-
Sheep & wool	1,442	1,854	28.6	-	-	-
Pigs	0	0	-	-	-	-
Poultry & eggs	0	0	-	-	-	-
Other livestock	0	0	-	-	-	-
Total livestock output	1,442	1,854	28.6	-	-	-
Single Payment	48,124	41,767	-13.2	-	-	-
ANC/LFA Compensatory scheme	0	0	-	-	-	-
Agri Environment schemes	900	925	2.8	-	-	-
Miscellaneous subsidies	4,062	1,985	-51.1	-	-	-
Miscellaneous revenue	13,654	8,604	-37.0	-	-	-
On farm - non farm income	0	0	-	-	-	-
Adjustments for disposal of previous year's crop	0	0	-	-	-	-
Total farm output	300,719	349,478	16.2	-	-	-

Table 1.1 Contd.

	Cereals			General Cropping		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm		
Purchased concentrate feed & fodder	161	179	10.9	-	-	-
Home grown concentrate feed	0	0	-	-	-	-
Veterinary fees & medicines	200	115	-42.7	-	-	-
Other livestock costs	58	72	24.2	-	-	-
Purchased & home grown seed	11,568	9,030	-21.9	-	-	-
Fertilisers	21,474	17,677	-17.7	-	-	-
Other crop costs	30,391	28,580	-6.0	-	-	-
Regular & casual labour	14,945	12,998	-13.0	-	-	-
Machinery excluding depreciation	48,779	39,037	-20.0	-	-	-
Depreciation of plant machinery & vehicles	45,655	62,802	37.6	-	-	-
Depreciation of buildings & works	19,244	19,967	3.8	-	-	-
Land & building inputs	31,082	20,385	-34.4	-	-	-
Interest payments	995	949	-4.7	-	-	-
Other general farming costs	20,841	15,096	-27.6	-	-	-
Total variable costs	79,577	73,068	-8.2	-	-	-
Total fixed costs	165,817	153,819	-7.2	-	-	-
Total farm inputs	245,394	226,887	-7.5	-	-	-
Farm Business Income	55,325	122,591	121.6	-	-	-
(plus) depreciation of buildings & works	19,244	19,967	3.8	-	-	-
(plus) depreciation of plant machinery & vehicles	45,655	62,802	37.6	-	-	-
(minus) valuation change	-184	1,393	858.3	-	-	-
(equals) cash income	120,409	203,967	69.4	-	-	-
(minus) net investment	58,412	120,620	106.5	-	-	-
(equals) Cash flow	61,996	83,348	34.4	-	-	-
Average valuations	193,895	222,945	15.0	-	-	-

1. Results for the General Cropping farm type are not reported due to insufficient observations.

**Table 1.2 – MIXED & PIG FARMS – ALL SIZES
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -
IDENTICAL SAMPLE 2020/21 AND 2021/22**

	Mixed			Pigs		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	3.2	3.3		2.7	2.6	
Total area of farm (ha)	128.7	131.8	2.4	29.3	29.4	0.3
of which: crops & grass	102.0	105.2	3.2	28.3	28.4	0.3
rough grazing	7.5	7.5	0.0	0.2	0.2	0.0
Hectares - Total crops	34.0	32.9	-3.1	4.2	4.0	-6.2
(of which cereals)	30.8	30.6	-0.8	4.0	4.0	0.0
Av.no - Dairy cows	33.3	39.6	18.9	0.0	0.0	-
Av.no - Beef cows	3.8	0.6	-83.1	1.1	0.7	-38.8
Av.no - Other cattle	154.0	169.2	9.9	27.3	27.3	0.1
Av.no - Ewes	158.4	153.7	-3.0	78.0	75.5	-3.2
Av.no - Sows/gilts	21.5	23.1	7.6	143.9	138.1	-4.0
Crop output :	£ per farm			£ per farm		
Cereals	35,010	46,524	32.9	4,488	5,669	26.3
Potatoes	0	0	-	0	0	-
Misc. crop output	13,342	18,135	35.9	1,356	1,751	29.2
Total crop output	48,352	64,659	33.7	5,844	7,421	27.0
Livestock output :						
Cattle rearing & fattening	74,952	74,391	-0.7	11,887	15,678	31.9
Cattle - dairy	748	-6,811	-1010.7	0	0	-
Milk	60,747	107,987	77.8	0	0	-
Sheep & wool	13,798	14,709	6.6	10,589	14,077	32.9
Pigs	69,446	76,682	10.4	418,879	420,430	0.4
Poultry & eggs	12,346	17,541	42.1	0	0	-
Other livestock	0	0	-	0	0	-
Total livestock output	232,038	284,500	22.6	441,355	450,186	2.0
Single Payment	37,862	38,826	2.5	8,075	8,488	5.1
ANC/LFA Compensatory scheme	0	0	-	0	0	-
Agri Environment schemes	311	637	105.0	0	0	-
Miscellaneous subsidies	3,683	1,808	-50.9	3,537	7,718	118.2
Miscellaneous revenue	6,337	6,878	8.5	1,589	2,184	37.5
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	163	658	302.9	0	0	-
Total farm output	328,746	397,966	21.1	460,400	475,997	3.4

Table 1.2 Contd.

	Mixed			Pigs		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm		
Purchased concentrate feed & fodder	94,954	126,738	33.5	243,345	302,731	24.4
Home grown concentrate feed	4,725	5,174	9.5	0	0	-
Veterinary fees & medicines	6,530	6,775	3.7	14,847	13,425	-9.6
Other livestock costs	6,884	9,484	37.8	17,235	19,589	13.7
Purchased & home grown seed	3,714	3,932	5.9	344	312	-9.4
Fertilisers	10,306	14,242	38.2	1,632	1,796	10.1
Other crop costs	8,097	7,970	-1.6	1,008	912	-9.5
Regular & casual labour	11,753	11,627	-1.1	8,555	5,296	-38.1
Machinery excluding depreciation	30,172	31,111	3.1	10,393	13,275	27.7
Depreciation of plant machinery & vehicles	29,218	35,328	20.9	16,872	19,218	13.9
Depreciation of buildings & works	20,150	21,107	4.8	31,728	30,017	-5.4
Land & building inputs	14,559	18,352	26.1	7,746	8,102	4.6
Interest payments	4,754	4,515	-5.0	2,003	2,326	16.1
Other general farming costs	17,233	18,752	8.8	19,032	21,626	13.6
Total variable costs	148,045	186,028	25.7	285,993	342,817	19.9
Total fixed costs	115,004	129,077	12.2	88,746	95,809	8.0
Total farm inputs	263,049	315,106	19.8	374,738	438,626	17.0
Farm Business Income	65,697	82,860	26.1	85,662	37,371	-56.4
(plus) depreciation of buildings & works	20,150	21,107	4.8	31,728	30,017	-5.4
(plus) depreciation of plant machinery & vehicles	29,218	35,328	20.9	16,872	19,218	13.9
(minus) valuation change	49,263	20,453	-58.5	10,702	-3,369	-131.5
(equals) cash income	65,801	118,843	80.6	123,560	89,975	-27.2
(minus) net investment	70,806	72,038	1.7	56,988	40,963	-28.1
(equals) Cash flow	-5,004	46,805	1035.3	66,572	49,012	-26.4
Average valuations	337,537	392,374	16.2	186,531	197,582	5.9

**TABLE 1.3 LOWLAND CATTLE AND SHEEP
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -
IDENTICAL SAMPLE 2020/21 AND 2021/22**

	0.5 < 1 SLR			1 < 2 SLR			All SIZES		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	0.7	0.7		1.3	1.2		1.1	1.1	
Total area of farm (ha)	41.9	43.6	4.2	81.2	81.4	0.2	64.3	65.4	1.8
of which: crops & grass	39.4	41.1	4.4	79.1	79.3	0.3	61.6	62.8	1.9
rough grazing	1.2	1.2	0.0	0.9	0.9	0.0	1.1	1.1	0.0
Size of enterprises :									
Hectares - Total crops	4.2	4.8	13.6	0.2	0.2	-22.0	3.4	3.8	14.3
Av.no - Dairy cows	1.8	0.0	-100.0	4.3	3.4	-21.9	3.0	1.7	-42.8
Av.no - Beef cows	18.8	21.0	12.0	37.6	35.1	-6.6	35.6	36.7	3.2
Av.no - Other cattle	60.4	61.8	2.3	123.2	123.1	0.0	95.2	96.5	1.3
Av.no - Ewes	27.6	31.8	15.0	43.6	45.6	4.6	48.0	51.8	7.8
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
Crop output :	£ per farm			£ per farm			£ per farm		
Cereals	4,725	6,639	40.5	0	0	-	3,467	4,814	38.9
Potatoes	0	0	-	0	0	-	0	0	-
Misc. crop output	1,384	1,818	31.3	833	1,804	116.5	1,285	2,304	79.3
Total crop output	6,109	8,457	38.4	833	1,804	116.5	4,752	7,118	49.8
Livestock output :									
Cattle rearing & fattening	27,685	32,609	17.8	58,160	70,054	20.5	54,659	62,921	15.1
Cattle - dairy	249	0	-100.0	221	-141	-164.0	201	-75	-137.2
Milk	1,766	0	-100.0	7,439	7,019	-5.6	4,871	4,394	-9.8
Sheep & wool	4,149	4,908	18.3	5,339	5,996	12.3	6,549	8,036	22.7
Pigs	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	0	0	-
Other livestock	0	0	-	28	0	-100.0	8	0	-100.0
Total livestock output	33,850	37,517	10.8	71,186	82,929	16.5	66,288	75,276	13.6
Single Payment	12,064	13,139	8.9	26,229	26,935	2.7	20,098	21,288	5.9
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-
Agri Environment schemes	0	273	-	0	0	-	93	168	80.1
Miscellaneous subsidies	1,296	567	-56.3	4,253	2,391	-43.8	2,140	1,116	-47.8
Miscellaneous revenue	2,124	1,445	-31.9	4,598	2,754	-40.1	4,108	3,013	-26.7
On farm - non farm income	0	0	-	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	0	0	-	185	0	-100.0
Total farm output	55,443	61,398	10.7	107,100	116,812	9.1	97,664	107,979	10.6

Table 1.3 Contd.

	0.5 < 1 SLR			1 < 2 SLR			All SIZES		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm			£ per farm		
Purchased concentrate feed & fodder	6,295	6,693	6.3	21,149	28,389	34.2	14,073	17,139	21.8
Home grown concentrate feed	1,526	1,166	-23.6	365	371	1.5	1,336	1,281	-4.1
Veterinary fees & medicines	1,918	2,178	13.5	3,406	3,080	-9.6	3,304	3,127	-5.4
Other livestock costs	1,647	1,845	12.0	3,911	3,384	-13.5	3,638	3,951	8.6
Purchased & home grown seed	486	681	39.9	566	204	-63.9	564	685	21.3
Fertilisers	3,204	3,832	19.6	6,268	8,244	31.5	5,210	6,215	19.3
Other crop costs	1,338	1,394	4.2	1,094	770	-29.6	1,582	1,383	-12.6
Regular & casual labour	341	363	6.4	1,330	1,472	10.7	4,082	4,091	0.2
Machinery excluding depreciation	8,228	9,767	18.7	13,517	14,908	10.3	12,643	14,272	12.9
Depreciation of plant machinery & vehicles	4,649	5,115	10.0	10,473	10,512	0.4	8,165	8,566	4.9
Depreciation of buildings & works	2,966	2,995	1.0	2,997	2,214	-26.1	4,079	3,971	-2.7
Land & building inputs	5,982	6,302	5.3	11,030	14,346	30.1	9,384	10,433	11.2
Interest payments	197	363	84.7	1,119	648	-42.1	555	537	-3.1
Other general farming costs	6,650	6,817	2.5	7,836	8,842	12.8	7,828	8,243	5.3
Total variable costs	19,838	21,723	9.5	42,293	50,929	20.4	35,591	40,321	13.3
Total fixed costs	25,590	27,788	8.6	42,768	46,456	8.6	40,851	43,573	6.7
Total farm inputs	45,427	49,511	9.0	85,061	97,385	14.5	76,442	83,894	9.7
Farm Business Income	10,015	11,886	18.7	22,039	19,427	-11.9	21,222	24,085	13.5
(plus) depreciation of buildings & works	2,966	2,995	1.0	2,997	2,214	-26.1	4,079	3,971	-2.7
(plus) depreciation of plant machinery & vehicles	4,649	5,115	10.0	10,473	10,512	0.4	8,165	8,566	4.9
(minus) valuation change	6,082	2,577	-57.6	6,888	1,959	-71.6	10,907	1,202	-89.0
(equals) cash income	11,549	17,420	50.8	28,621	30,195	5.5	22,559	35,419	57.0
(minus) net investment	4,674	22,609	383.7	12,276	25,699	109.3	11,656	27,420	135.2
(equals) Cash flow	6,875	-5,189	-175.5	16,345	4,495	-72.5	10,902	7,999	-26.6
Average valuations	95,725	101,777	6.3	184,341	195,583	6.1	163,082	173,322	6.3

**TABLE 1.4 – DAIRY FARMS
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -
IDENTICAL SAMPLE 2020/21 AND 2021/22**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	0.9	0.8		1.6	1.6		2.4	2.5		4.8	4.9	
Total area of farm (ha)	29.5	29.5	0.0	59.1	58.2	-1.6	74.7	74.0	-0.8	123.0	125.4	1.9
of which: crops & grass	28.2	28.2	0.0	51.7	50.7	-1.9	65.1	64.5	-0.9	116.1	118.8	2.3
rough grazing	0.2	0.2	0.0	6.0	6.0	0.0	7.8	7.8	0.0	4.6	4.2	-7.7
Size of enterprises :												
Hectares - Total crops	0.0	0.0	-	1.1	1.2	16.4	1.4	1.5	6.7	3.0	5.6	82.4
Av.no - Dairy cows	34.9	34.5	-1.3	54.7	56.0	2.4	90.5	93.3	3.1	197.6	199.6	1.0
Av.no - Beef cows	0.0	0.0	-100.0	2.0	1.7	-12.9	0.9	1.0	13.7	0.0	0.0	-
Av.no - Other cattle	22.1	22.6	2.0	54.9	57.4	4.6	89.5	93.0	4.0	137.0	146.8	7.2
Av.no - Ewes	0.0	0.0	-	30.1	29.0	-3.6	6.9	8.0	15.2	5.7	5.5	-4.4
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	1.5	1.1	-25.9
Crop output :	£ per farm			£ per farm			£ per farm			£ per farm		
Cereals	0	0	-	964	1,412	46.5	1,304	1,967	50.9	1,595	2,855	79.0
Potatoes	0	0	-	0	0	-	0	0	-	0	0	-
Misc. crop output	381	60	-84.3	-282	-122	56.8	953	1,429	49.8	1,435	1,365	-4.8
Total crop output	381	60	-84.3	681	1,290	89.3	2,257	3,396	50.4	3,029	4,220	39.3
Livestock output :												
Cattle rearing & fattening	10,671	12,344	15.7	23,059	27,236	18.1	39,832	45,059	13.1	65,644	79,664	21.4
Cattle - dairy	2,711	-775	-128.6	-1,470	-1,289	12.3	-5,524	-3,632	34.2	-7,914	-7,294	7.8
Milk	47,279	55,358	17.1	86,001	105,585	22.8	155,023	190,613	23.0	390,805	481,055	23.1
Sheep & wool	0	0	-	2,900	2,847	-1.8	628	1,043	66.0	566	928	63.9
Pigs	0	0	-	0	0	-	0	0	-	2,950	1,875	-36.4
Poultry & eggs	0	0	-	0	0	-	1,102	1,017	-7.7	0	0	-
Other livestock	0	0	-	0	0	-	0	0	-	0	0	-
Total livestock output	60,662	66,928	10.3	110,490	134,379	21.6	191,061	234,099	22.5	452,051	556,227	23.0
Single Payment	8,362	8,792	5.1	16,847	17,594	4.4	18,701	19,539	4.5	34,750	36,726	5.7
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-	0	0	-
Agri Environment schemes	0	0	-	52	0	-100.0	30	159	421.8	15	35	138.7
Miscellaneous subsidies	910	104	-88.5	3,478	469	-86.5	2,872	766	-73.3	12,157	806	-93.4
Miscellaneous revenue	21	41	93.3	651	685	5.2	2,027	1,827	-9.9	3,708	4,392	18.4
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	-
Total farm output	70,335	75,924	7.9	132,199	154,417	16.8	216,948	259,786	19.7	505,710	602,405	19.1

Table 1.4 Contd.

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm			£ per farm			£ per farm		
Purchased concentrate feed & fodder	16,460	18,337	11.4	30,957	36,555	18.1	63,646	78,238	22.9	161,313	192,738	19.5
Home grown concentrate feed	1,483	1,410	-4.9	3,095	3,753	21.3	4,045	5,165	27.7	4,960	6,398	29.0
Veterinary fees & medicines	1,672	2,300	37.5	4,326	4,275	-1.2	6,660	7,531	13.1	15,196	16,859	10.9
Other livestock costs	2,577	2,357	-8.5	6,081	6,082	0.0	11,293	11,532	2.1	28,308	28,772	1.6
Purchased & home grown seed	430	131	-69.5	310	196	-36.7	582	585	0.5	1,051	1,445	37.4
Fertilisers	3,496	5,846	67.2	5,540	6,558	18.4	9,916	12,312	24.2	19,194	21,698	13.0
Other crop costs	443	955	115.4	1,574	1,355	-13.9	1,457	1,518	4.2	3,697	4,962	34.2
Regular & casual labour	860	1,135	31.9	1,124	1,111	-1.2	5,493	7,363	34.1	18,177	20,667	13.7
Machinery excluding depreciation	11,713	9,951	-15.0	12,365	15,025	21.5	21,079	22,011	4.4	45,312	53,873	18.9
Depreciation of plant machinery & vehicles	10,900	11,233	3.1	12,509	12,661	1.2	15,786	15,236	-3.5	24,751	28,602	15.6
Depreciation of buildings & works	428	1,755	310.4	6,971	7,068	1.4	7,119	7,348	3.2	22,951	22,885	-0.3
Land & building inputs	4,490	2,508	-44.1	8,018	7,984	-0.4	13,761	16,186	17.6	29,021	31,180	7.4
Interest payments	209	468	124.2	885	817	-7.8	1,780	1,771	-0.5	5,900	6,152	4.3
Other general farming costs	9,235	9,234	0.0	9,412	10,661	13.3	12,187	14,420	18.3	23,233	27,998	20.5
Total variable costs	31,592	36,160	14.5	58,019	65,826	13.5	111,579	133,335	19.5	271,173	314,637	16.0
Total fixed costs	32,805	31,459	-4.1	45,149	48,275	6.9	63,225	67,880	7.4	131,892	149,593	13.4
Total farm inputs	64,397	67,620	5.0	103,168	114,102	10.6	174,803	201,215	15.1	403,064	464,230	15.2
Farm Business Income	5,938	8,304	39.8	29,031	40,316	38.9	42,144	58,571	39.0	102,646	138,175	34.6
(plus) depreciation of buildings & works	428	1,755	310.4	6,971	7,068	1.4	7,119	7,348	3.2	22,951	22,885	-0.3
(plus) depreciation of plant machinery & vehicles	10,900	11,233	3.1	12,509	12,661	1.2	15,786	15,236	-3.5	24,751	28,602	15.6
(minus) valuation change	7,802	-8	-100.1	-135	7,453	5616.7	7,575	6,589	-13.0	7,815	12,072	54.5
(equals) cash income	9,465	21,301	125.1	48,647	52,592	8.1	57,473	74,565	29.7	142,533	177,590	24.6
(minus) net investment	24,886	20,164	-19.0	19,190	18,792	-2.1	21,947	21,197	-3.4	75,202	66,272	-11.9
(equals) Cash flow	-15,421	1,137	107.4	29,456	33,800	14.7	35,526	53,368	50.2	67,332	111,318	65.3
Average valuations	95,838	99,466	3.8	137,053	148,140	8.1	194,099	209,641	8.0	350,659	391,465	11.6

**TABLE 1.5 – LFA CATTLE AND SHEEP
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -
IDENTICAL SAMPLE 2020/21 AND 2021/22**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	0.7	0.7		1.5	1.5		2.4	2.4		3.2	3.8	
Total area of farm (ha)	71.7	70.8	-1.3	116.2	115.7	-0.4	293.9	293.0	-0.3	251.0	252.2	0.5
of which: crops & grass	46.0	45.7	-0.6	74.3	74.6	0.3	123.0	122.4	-0.5	199.5	198.8	-0.3
rough grazing	19.5	18.8	-3.5	27.2	26.4	-2.9	82.6	82.6	-0.1	39.7	41.6	4.8
Size of enterprises :												
Hectares - Total crops	1.1	0.8	-26.2	1.1	1.2	9.5	1.7	0.0	-100.0	3.0	3.2	7.5
Av.no - Dairy cows	0.2	0.0	-100.0	1.4	1.4	3.2	0.0	0.0	-	0.0	0.0	-
Av.no - Beef cows	25.6	24.9	-2.5	36.7	36.2	-1.3	70.0	72.6	3.7	116.8	114.7	-1.8
Av.no - Other cattle	39.0	43.5	11.6	77.3	75.5	-2.3	123.6	132.3	7.1	173.0	173.0	0.0
Av.no - Ewes	79.1	79.3	0.2	237.3	244.1	2.9	374.9	359.0	-4.2	410.2	648.9	58.2
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
Crop output :	£ per farm			£ per farm			£ per farm			£ per farm		
Cereals	989	818	-17.3	986	1,641	66.4	0	0	-	653	1,093	67.5
Potatoes	0	0	-	0	0	-	0	0	-	0	0	-
Misc. crop output	531	471	-11.3	270	561	107.5	-129	367	384.7	1,706	1,804	5.8
Total crop output	1,519	1,289	-15.2	1,257	2,202	75.2	-129	367	384.7	2,358	2,897	22.9
Livestock output :												
Cattle rearing & fattening	24,200	27,125	12.1	43,460	46,906	7.9	74,867	81,085	8.3	114,311	136,608	19.5
Cattle - dairy	17	0	-100.0	127	55	-56.5	0	0	-	0	0	-
Milk	167	0	-100.0	1,838	2,096	14.1	0	0	-	0	0	-
Sheep & wool	9,009	10,053	11.6	25,880	30,846	19.2	31,019	35,095	13.1	78,574	97,385	23.9
Pigs	0	0	-	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	0	0	-	0	0	-
Other livestock	0	0	-	0	9	-	0	609	-	0	0	-
Total livestock output	33,394	37,178	11.3	71,305	79,912	12.1	105,886	116,788	10.3	192,886	233,993	21.3
Single Payment	19,559	20,379	4.2	32,424	33,934	4.7	80,504	84,034	4.4	76,961	80,888	5.1
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-	0	0	-
Agri Environment schemes	183	361	97.3	218	523	139.5	4,948	7,490	51.4	0	56	-
Miscellaneous subsidies	298	1,555	422.4	1,938	1,399	-27.8	2,015	2,042	1.3	15,797	2,701	-82.9
Miscellaneous revenue	3,319	3,074	-7.4	1,952	1,747	-10.5	1,129	1,520	34.6	16,266	12,483	-23.3
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	-
Total farm output	58,273	63,836	9.5	109,094	119,717	9.7	194,354	212,241	9.2	304,269	333,018	9.4

Table 1.5 Contd.

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm			£ per farm			£ per farm		
Purchased concentrate feed & fodder	7,359	8,866	20.5	16,485	18,510	12.3	19,296	23,561	22.1	34,649	39,300	13.4
Home grown concentrate feed	131	158	21.0	843	1,383	64.1	0	0	-	818	1,060	29.6
Veterinary fees & medicines	2,254	2,232	-1.0	4,592	4,757	3.6	9,344	9,245	-1.1	12,707	16,015	26.0
Other livestock costs	1,460	1,670	14.4	3,669	4,136	12.7	4,346	5,241	20.6	10,362	13,526	30.5
Purchased & home grown seed	254	214	-15.7	368	470	27.6	60	200	232.8	792	992	25.3
Fertilisers	3,641	4,220	15.9	7,058	8,655	22.6	10,088	11,929	18.2	19,185	22,628	17.9
Other crop costs	674	743	10.2	1,272	1,328	4.5	980	1,500	53.1	2,458	1,533	-37.6
Regular & casual labour	848	829	-2.3	2,885	3,403	18.0	1,830	5,354	192.5	4,922	5,137	4.4
Machinery excluding depreciation	9,041	9,128	1.0	12,550	13,697	9.1	20,180	23,189	14.9	36,286	40,036	10.3
Depreciation of plant machinery & vehicles	7,388	7,262	-1.7	10,781	10,360	-3.9	16,046	18,478	15.2	20,518	31,265	52.4
Depreciation of buildings & works	1,971	1,897	-3.8	5,090	5,569	9.4	7,525	9,154	21.7	6,049	9,019	49.1
Land & building inputs	5,320	6,557	23.3	12,185	10,934	-10.3	21,818	22,880	4.9	19,420	21,525	10.8
Interest payments	311	299	-4.0	643	817	27.1	1,434	1,229	-14.3	4,571	4,211	-7.9
Other general farming costs	5,147	5,698	10.7	6,768	7,251	7.1	9,183	9,810	6.8	13,352	13,913	4.2
Total variable costs	19,358	21,805	12.6	39,862	45,062	13.0	52,823	63,717	20.6	100,174	115,006	14.8
Total fixed costs	26,441	27,969	5.8	45,327	46,208	1.9	69,307	78,053	12.6	85,914	105,154	22.4
Total farm inputs	45,799	49,774	8.7	85,189	91,270	7.1	122,130	141,770	16.1	186,088	220,160	18.3
Farm Business Income	12,473	14,062	12.7	23,905	28,447	19.0	72,224	70,471	-2.4	118,181	112,858	-4.5
(plus) depreciation of buildings & works	1,971	1,897	-3.8	5,090	5,569	9.4	7,525	9,154	21.7	6,049	9,019	49.1
(plus) depreciation of plant machinery & vehicles	7,388	7,262	-1.7	10,781	10,360	-3.9	16,046	18,478	15.2	20,518	31,265	52.4
(minus) valuation change	4,197	3,186	-24.1	-35	3,896	11260.2	8,358	3,944	-52.8	5,307	-1,572	-129.6
(equals) cash income	17,636	20,034	13.6	39,812	40,480	1.7	87,438	94,160	7.7	139,441	154,713	11.0
(minus) net investment	8,702	12,804	47.1	22,089	23,897	8.2	20,425	40,862	100.1	88,374	91,652	3.7
(equals) Cash flow	8,934	7,230	-19.1	17,722	16,583	-6.4	67,012	53,298	-20.5	51,067	63,061	23.5
Average valuations	91,159	97,499	7.0	163,228	170,999	4.8	276,955	295,970	6.9	407,725	442,882	8.6

**TABLE 1.6 – DAIRY AND LFA CATTLE AND SHEEP – ALL SIZES
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -
IDENTICAL SAMPLE 2020/21 AND 2021/22**

	Dairy			LFA Cattle & Sheep		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	3.1	3.1		1.1	1.1	
Total area of farm (ha)	87.3	87.9	0.7	99.7	98.9	-0.8
of which: crops & grass	80.0	80.7	0.9	61.0	60.9	-0.2
rough grazing	5.4	5.2	-2.7	25.5	24.9	-2.4
Hectares - Total crops	1.9	3.0	59.5	1.2	0.9	-21.4
Av.no - Dairy cows	121.5	123.3	1.5	0.5	0.4	-23.8
Av.no - Beef cows	0.7	0.7	-4.2	32.9	32.4	-1.4
Av.no - Other cattle	94.8	100.5	6.0	56.8	59.7	5.2
Av.no - Ewes	12.3	12.1	-1.3	145.0	150.9	4.1
Av.no - Sows/gilts	0.6	0.5	-25.9	0.0	0.0	-
Crop output :	£ per farm			£ per farm		
Cereals	1,233	2,038	65.2	926	1,000	8.0
Potatoes	0	0	-	0	0	-
Misc. crop output	773	872	12.8	448	517	15.4
Total crop output	2,006	2,910	45.0	1,374	1,517	10.4
Livestock output :						
Cattle rearing & fattening	43,854	52,219	19.1	34,044	37,686	10.7
Cattle - dairy	-4,787	-4,311	10.0	46	15	-67.3
Milk	226,984	279,061	22.9	606	566	-6.5
Sheep & wool	1,177	1,410	19.8	16,202	18,834	16.2
Pigs	1,240	788	-36.4	0	0	-
Poultry & eggs	252	233	-7.7	0	0	-
Other livestock	0	0	-	0	36	-
Total livestock output	268,721	329,400	22.6	50,897	57,138	12.3
Single Payment	24,150	25,410	5.2	27,580	28,800	4.4
ANC/LFA Compensatory scheme	0	0	-	0	0	-
Agri Environment schemes	27	51	86.6	453	794	75.2
Miscellaneous subsidies	6,792	651	-90.4	1,151	1,563	35.8
Miscellaneous revenue	2,203	2,455	11.5	3,092	2,821	-8.8
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	0	0	-
Total farm output	303,899	360,877	18.7	84,548	92,633	9.6

Table 1.6 Contd.

	Dairy			LFA Cattle & Sheep		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm		
Purchased concentrate feed & fodder	92,135	110,365	19.8	11,041	12,905	16.9
Home grown concentrate feed	3,973	5,009	26.1	330	499	51.2
Veterinary fees & medicines	9,227	10,160	10.1	3,491	3,583	2.6
Other livestock costs	16,351	16,584	1.4	2,398	2,776	15.7
Purchased & home grown seed	693	805	16.1	285	298	4.7
Fertilisers	12,126	14,185	17.0	5,237	6,220	18.8
Other crop costs	2,353	2,878	22.3	889	959	7.9
Regular & casual labour	9,273	10,765	16.1	1,536	1,863	21.3
Machinery excluding depreciation	28,161	32,569	15.7	11,160	11,770	5.5
Depreciation of plant machinery & vehicles	18,283	19,843	8.5	9,052	9,209	1.7
Depreciation of buildings & works	13,224	13,376	1.2	3,204	3,436	7.2
Land & building inputs	17,893	19,195	7.3	8,376	8,949	6.8
Interest payments	3,147	3,251	3.3	550	570	3.7
Other general farming costs	15,844	18,701	18.0	5,975	6,513	9.0
Total variable costs	157,871	183,614	16.3	28,396	32,306	13.8
Total fixed costs	84,811	94,073	10.9	35,129	37,242	6.0
Total farm inputs	242,682	277,687	14.4	63,524	69,549	9.5
Farm Business Income	61,217	83,190	35.9	21,024	23,084	9.8
(plus) depreciation of buildings & works	13,224	13,376	1.2	3,204	3,436	7.2
(plus) depreciation of plant machinery & vehicles	18,283	19,843	8.5	9,052	9,209	1.7
(minus) valuation change	5,578	8,627	54.7	3,307	3,323	0.5
(equals) cash income	87,145	107,782	23.7	29,973	32,406	8.1
(minus) net investment	43,805	39,409	-10.0	14,589	18,960	30.0
(equals) Cash flow	43,340	68,373	57.8	15,384	13,446	-12.6
Average valuations	236,763	260,794	10.2	127,365	135,380	6.3

**TABLE 1.7 – ALL TYPES – 4 SIZE GROUPS
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -
IDENTICAL SAMPLE 2020/21 AND 2021/22**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			All Sizes		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Average size of business (SLRs)	0.7	0.7		1.5	1.5		2.4	2.5		1.7	1.8	
Total area of farm (ha)	61.4	61.2	-0.3	92.1	90.7	-1.6	131.7	131.0	-0.5	89.5	89.3	-0.2
of which: crops & grass	43.1	43.4	0.7	70.3	69.1	-1.7	85.3	84.8	-0.6	68.0	68.1	0.2
rough grazing	13.6	13.1	-3.4	14.3	14.0	-2.4	24.5	24.4	-0.3	13.9	13.6	-2.4
Size of enterprises :												
Hectares - Total crops	1.9	1.8	-2.8	5.1	4.2	-17.6	5.4	4.9	-9.1	3.9	3.9	-0.6
Av.no - Dairy cows	2.3	1.7	-27.0	16.9	17.1	1.3	56.2	57.9	3.0	36.5	36.9	1.1
Av.no - Beef cows	22.4	22.6	0.7	24.5	23.7	-3.2	23.0	23.9	3.7	22.7	22.6	-0.4
Av.no - Other cattle	43.6	47.1	8.0	79.5	79.9	0.4	102.6	105.3	2.6	77.1	80.8	4.8
Av.no - Ewes	61.2	62.4	2.0	126.7	129.5	2.2	132.1	130.3	-1.4	86.3	89.6	3.8
Av.no - Sows/gilts	0.3	0.3	5.2	0.4	0.4	8.2	0.0	0.0	-	2.6	2.6	-2.8
Crop output :	£ per farm			£ per farm			£ per farm			£ per farm		
Cereals	1,923	2,313	20.3	4,407	6,203	40.8	4,071	5,005	22.9	3,440	4,693	36.4
Potatoes	0	0	-	569	870	52.7	0	0	-	158	242	52.7
Misc. crop output	746	804	7.8	2,076	2,480	19.4	2,344	3,279	39.8	1,573	1,976	25.7
Total crop output	2,669	3,117	16.8	7,052	9,552	35.4	6,416	8,283	29.1	5,171	6,911	33.6
Livestock output :												
Cattle rearing & fattening	24,335	27,711	13.9	40,232	46,067	14.5	54,621	58,606	7.3	41,476	47,261	13.9
Cattle - dairy	210	-38	-118.0	-316	-366	-15.9	-3,254	-2,116	35.0	-1,290	-1,433	-11.1
Milk	2,883	2,695	-6.5	26,567	32,142	21.0	97,043	119,482	23.1	67,958	84,087	23.7
Sheep & wool	7,238	8,150	12.6	13,775	16,172	17.4	12,762	15,849	24.2	9,737	11,400	17.1
Pigs	994	880	-11.5	1,390	1,273	-8.4	0	0	-	7,716	7,809	1.2
Poultry & eggs	0	0	-	410	485	18.3	1,076	1,215	13.0	418	558	33.5
Other livestock	0	0	-	5	4	-22.5	0	142	-	1	17	1052.4
Total livestock output	35,659	39,399	10.5	82,064	95,778	16.7	162,248	193,178	19.1	126,017	149,699	18.8
Single Payment	16,929	17,793	5.1	26,527	27,476	3.6	35,612	37,317	4.8	25,252	26,418	4.6
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-	0	0	-
Agri Environment schemes	125	318	155.2	153	259	69.3	1,335	1,889	41.5	252	442	75.5
Miscellaneous subsidies	590	1,237	109.6	3,103	1,773	-42.9	2,636	1,301	-50.6	3,135	1,429	-54.4
Miscellaneous revenue	2,825	2,480	-12.2	2,327	1,783	-23.4	4,390	4,365	-0.6	3,182	2,905	-8.7
On farm - non farm income	0	0	-	0	0	-	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	-77	21	126.8	324	0	-	19	24	26.2
								100.0				
Total farm output	58,797	64,343	9.4	121,149	136,642	12.8	212,960	246,334	15.7	163,028	187,828	15.2

Table 1.7 Contd.

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			All Sizes		
	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change	2020/21	2021/22	% Change
Inputs :	£ per farm			£ per farm			£ per farm			£ per farm		
Purchased concentrate feed & fodder	8,066	9,420	16.8	21,793	25,988	19.2	48,038	56,879	18.4	40,138	48,487	20.8
Home grown concentrate feed	565	485	-14.2	1,545	2,066	33.7	2,986	3,906	30.8	1,704	2,097	23.1
Veterinary fees & medicines	2,147	2,221	3.5	4,079	4,046	-0.8	7,359	7,733	5.1	5,303	5,566	5.0
Other livestock costs	1,601	1,789	11.8	4,319	4,430	2.6	9,208	9,506	3.2	6,936	7,346	5.9
Purchased & home grown seed	322	332	3.0	726	639	-11.9	737	857	16.3	644	702	9.0
Fertilisers	3,499	4,175	19.3	6,690	8,132	21.6	10,237	12,659	23.7	7,414	8,764	18.2
Other crop costs	835	921	10.4	2,165	2,014	-6.9	2,176	2,092	-3.9	1,866	2,003	7.4
Regular & casual labour	711	717	0.8	2,533	2,803	10.7	4,323	6,156	42.4	4,705	5,243	11.4
Machinery excluding depreciation	8,920	9,299	4.3	13,495	14,900	10.4	21,586	23,448	8.6	17,099	18,983	11.0
Depreciation of plant machinery & vehicles	6,798	6,852	0.8	12,147	12,285	1.1	17,222	17,810	3.4	12,398	13,293	7.2
Depreciation of buildings & works	2,149	2,171	1.0	5,644	5,764	2.1	8,348	8,955	7.3	7,185	7,322	1.9
Land & building inputs	5,435	6,263	15.2	10,834	10,621	-2.0	16,699	18,547	11.1	11,610	12,507	7.7
Interest payments	274	322	17.6	783	749	-4.3	2,332	2,093	-10.3	1,432	1,465	2.3
Other general farming costs	5,751	6,177	7.4	8,169	8,854	8.4	11,685	13,326	14.0	9,751	10,950	12.3
Total variable costs	20,628	23,141	12.2	47,228	53,822	14.0	92,473	108,055	16.9	73,969	85,917	16.2
Total fixed costs	26,445	28,004	5.9	47,693	49,470	3.7	70,462	75,911	7.7	54,215	58,811	8.5
Total farm inputs	47,074	51,145	8.6	94,922	103,291	8.8	162,935	183,966	12.9	128,184	144,728	12.9
Farm Business Income	11,724	13,199	12.6	26,227	33,350	27.2	50,025	62,368	24.7	34,844	43,100	23.7
(plus) depreciation of buildings & works	2,149	2,171	1.0	5,644	5,764	2.1	8,348	8,955	7.3	7,185	7,322	1.9
(plus) depreciation of plant machinery & vehicles	6,798	6,852	0.8	12,147	12,285	1.1	17,222	17,810	3.4	12,398	13,293	7.2
(minus) valuation change	4,863	2,839	-41.6	2,784	4,313	54.9	8,740	3,258	-62.7	6,828	4,824	-29.3
(equals) cash income	15,809	19,382	22.6	41,234	47,086	14.2	66,855	85,875	28.5	47,599	58,891	23.7
(minus) net investment	8,379	15,687	87.2	20,610	24,218	17.5	27,879	33,204	19.1	24,711	28,793	16.5
(equals) Cash flow	7,430	3,696	-50.3	20,624	22,868	10.9	38,976	52,671	35.1	22,888	30,098	31.5
Average valuations	92,319	98,426	6.6	161,250	171,564	6.4	227,174	243,475	7.2	172,750	187,250	8.4

**INCOMES ON CATTLE & SHEEP (LFA & LOWLAND),
DAIRY AND ALL FARM TYPES ABOVE 1SLR IN 2020/21 AND 2021/22¹**

£ PER FARM

		Farm Business Income	Cash Income	Net Farm Income
Dairy	20/21	65,790	93,571	57,054
	21/22	89,385	114,936	80,802
Cattle and Sheep (LFA)	20/21	37,190	53,300	23,544
	21/22	40,143	55,797	27,144
Cattle and Sheep (Lowland)	20/21	38,672	39,703	30,044
	21/22	43,081	63,448	36,573
All Types	20/21	53,725	73,560	44,147
	21/22	67,519	91,156	58,657

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

ASSETS AND LIABILITIES OF CEREAL FARMS, 2021/22
AVERAGE FARM SIZE 138.4 HECTARES

	Opening Valuation	£	Closing Valuation
Land and Buildings	3,157,486		3,031,292
Other fixed assets	192,826		244,796
TOTAL FIXED ASSETS	3,350,312		3,276,088
Trading livestock, crops & stores	7,120		6,114
Debtors and short-term lending	11,302		12,607
Cash in hand and at bank	27,701		57,842
TOTAL CURRENT ASSETS	46,123		76,564
TOTAL ASSETS	3,396,435		3,352,651
Bank & other institutional loans	0		31,041
Family & other loans	0		0
TOTAL LONG-TERM LOANS	0		31,041
Bank overdraft	17,908		4,381
Other short-term borrowing	9,762		26,044
TOTAL SHORT-TERM LOANS	27,670		30,425
TOTAL EXTERNAL LIABILITIES	27,670		61,466
NET WORTH	3,368,766		3,291,185

ASSETS AND LIABILITIES OF GENERAL CROPPING FARMS, 2021/22¹

	Opening Valuation	£	Closing Valuation
Land and Buildings	-		-
Other fixed assets	-		-
TOTAL FIXED ASSETS	-		-
Trading livestock, crops & stores	-		-
Debtors and short-term lending	-		-
Cash in hand and at bank	-		-
TOTAL CURRENT ASSETS	-		-
TOTAL ASSETS	-		-
Bank & other institutional loans	-		-
Family & other loans	-		-
TOTAL LONG-TERM LOANS	-		-
Bank overdraft	-		-
Other short-term borrowing	-		-
TOTAL SHORT-TERM LOANS	-		-
TOTAL EXTERNAL LIABILITIES	-		-
NET WORTH	-		-

1. Results for the General Cropping farm type are not reported due to insufficient observations.

ASSETS AND LIABILITIES OF PIGS FARMS, 2021/22
AVERAGE FARM SIZE 29.4 HECTARES

	Opening Valuation	£	Closing Valuation
Land and Buildings	728,336		727,737
Other fixed assets	92,650		101,317
TOTAL FIXED ASSETS	820,985		829,054
Trading livestock, crops & stores	101,751		98,976
Debtors and short-term lending	2,346		3,787
Cash in hand and at bank	12,943		18,012
TOTAL CURRENT ASSETS	117,040		120,775
TOTAL ASSETS	938,026		949,828
Bank & other institutional loans	36,684		36,833
Family & other loans	4,474		2,982
TOTAL LONG-TERM LOANS	41,158		39,816
Bank overdraft	2,684		4,026
Other short-term borrowing	13,693		15,684
TOTAL SHORT-TERM LOANS	16,377		19,711
TOTAL EXTERNAL LIABILITIES	57,535		59,526
NET WORTH	880,490		890,302

**ASSETS AND LIABILITIES OF DAIRY FARMS, 2021/22
AVERAGE FARM SIZE 87.9 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,217,275		1,241,379
Other fixed assets	175,919		194,911
TOTAL FIXED ASSETS	1,393,193		1,436,290
Trading livestock, crops & stores	67,715		74,300
Debtors and short-term lending	22,352		27,833
Cash in hand and at bank	10,753		11,085
TOTAL CURRENT ASSETS	100,821		113,218
TOTAL ASSETS	1,494,014		1,549,508
Bank & other institutional loans	64,085		65,183
Family & other loans	0		0
TOTAL LONG-TERM LOANS	64,085		65,183
Bank overdraft	16,398		14,772
Other short-term borrowing	10,911		11,965
TOTAL SHORT-TERM LOANS	27,309		26,738
TOTAL EXTERNAL LIABILITIES	91,394		91,920
NET WORTH	1,402,620		1,457,587

**ASSETS AND LIABILITIES OF CATTLE AND SHEEP FARMS (LFA), 2021/22
AVERAGE FARM SIZE 98.9 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,124,610		1,161,894
Other fixed assets	80,517		83,790
TOTAL FIXED ASSETS	1,205,127		1,245,684
Trading livestock, crops & stores	49,174		53,728
Debtors and short-term lending	516		869
Cash in hand and at bank	16,992		17,228
TOTAL CURRENT ASSETS	66,682		71,826
TOTAL ASSETS	1,271,809		1,317,510
Bank & other institutional loans	7,356		9,236
Family & other loans	0		0
TOTAL LONG-TERM LOANS	7,356		9,236
Bank overdraft	4,473		6,219
Other short-term borrowing	3,096		3,032
TOTAL SHORT-TERM LOANS	7,568		9,251
TOTAL EXTERNAL LIABILITIES	14,924		18,487
NET WORTH	1,256,884		1,299,023

**ASSETS AND LIABILITIES OF CATTLE AND SHEEP FARMS
(LOWLAND) 2021/22
AVERAGE FARM SIZE 65.4 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,155,526		1,179,570
Other fixed assets	76,188		80,575
TOTAL FIXED ASSETS	1,231,714		1,260,144
Trading livestock, crops & stores	92,255		95,162
Debtors and short-term lending	643		783
Cash in hand and at bank	26,173		34,322
TOTAL CURRENT ASSETS	119,071		130,267
TOTAL ASSETS	1,350,785		1,390,411
Bank & other institutional loans	10,835		16,555
Family & other loans	0		0
TOTAL LONG-TERM LOANS	10,835		16,555
Bank overdraft	1,498		2,184
Other short-term borrowing	1,433		1,619
TOTAL SHORT-TERM LOANS	2,932		3,803
TOTAL EXTERNAL LIABILITIES	13,767		20,358
NET WORTH	1,337,018		1,370,053

ASSETS AND LIABILITIES OF MIXED FARMS, 2021/22
AVERAGE FARM SIZE 131.8 HECTARES

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,811,481		1,916,468
Other fixed assets	192,593		219,508
TOTAL FIXED ASSETS	2,004,074		2,135,976
Trading livestock, crops & stores	176,807		193,232
Debtors and short-term lending	10,241		10,576
Cash in hand and at bank	9,608		11,588
TOTAL CURRENT ASSETS	196,656		215,396
TOTAL ASSETS	2,200,729		2,351,372
Bank & other institutional loans	72,045		85,365
Family & other loans	8,165		8,165
TOTAL LONG-TERM LOANS	80,210		93,529
Bank overdraft	26,097		13,043
Other short-term borrowing	9,546		13,028
TOTAL SHORT-TERM LOANS	35,642		26,071
TOTAL EXTERNAL LIABILITIES	115,852		119,600
NET WORTH	2,084,877		2,231,771

**ASSETS AND LIABILITIES OF ALL TYPES, 2021/22
AVERAGE FARM SIZE 89.3 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,182,504		1,214,628
Other fixed assets	110,803		119,801
TOTAL FIXED ASSETS	1,293,307		1,334,429
Trading livestock, crops & stores	67,085		72,110
Debtors and short-term lending	7,150		8,948
Cash in hand and at bank	16,739		18,824
TOTAL CURRENT ASSETS	90,974		99,883
TOTAL ASSETS	1,384,281		1,434,311
Bank & other institutional loans	26,411		29,270
Family & other loans	287		267
TOTAL LONG-TERM LOANS	26,697		29,537
Bank overdraft	8,156		8,243
Other short-term borrowing	5,354		5,876
of which: Hire purchase	2,953		2,856
Leasing	0		0
Creditors	2,295		2,656
Other	106		364
TOTAL SHORT-TERM LOANS	13,510		14,119
TOTAL EXTERNAL LIABILITIES	40,207		43,656
NET WORTH	1,344,074		1,390,655

APPENDIX 3

ENTERPRISE GROSS MARGIN RESULTS CLASSIFIED INTO PERFORMANCE CATEGORIES

This Appendix contains the 2021/22 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 are 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 methods. 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 2022.

DAIRY COWS (CLASSIFIED BY GROSS MARGIN PER COW) 2021/22

	Excellent	Good	Moderate	Poor	Average
% of survey farms	14	36	42	9	100
Average herd size	120	101	94	66	98
Enterprise Output					
			£ per cow		
Milk	3,115	2,478	2,234	1,690	2,440
Calves	138	118	107	113	116
Herd replacement	-165	-152	-164	-163	-160
Leasing receipts	-	-	-	-	-
TOTAL ENTERPRISE OUTPUT	3,087	2,443	2,177	1,639	2,396
Variable Costs					
Concentrates	1,123	769	752	509	806
Hay, silage, forage & grazing	211	189	205	166	198
Vet, medicines & sundries	222	202	177	165	193
Leasing costs	-	-	-	-	-
TOTAL VARIABLE COSTS	1,555	1,160	1,135	840	1,197
GROSS MARGIN					
- per cow	1,532	1,283	1,042	799	1,199
- per hectare	3,192	2,749	2,324	1,762	2,602
- per 1000 litres	164	166	150	148	159
Milk yield per cow (litres)	9,332	7,727	6,966	5,388	7,552
Milk price per litre (pence)	33.4	32.1	32.1	31.4	32.3
Concentrates per litre (kg)	0.39	0.34	0.36	0.36	0.36
Concentrates price per tonne (£)	296	289	286	257	288
Stocking rate (ce per ha)	2.10	2.16	2.25	2.23	2.19
Nitrogen per hectare (kg)	157	159	142	145	151

DAIRY COWS (CLASSIFIED BY GROSS MARGIN PER HECTARE) 2021/22

	Excellent	Good	Moderate	Poor	Average
% of survey farms	12	36	39	13	100
Average herd size	128	126	82	54	100
Enterprise Output					
			£ per cow		
Milk	2,955	2,539	2,139	1,591	2,408
Calves	133	113	121	104	118
Herd replacement	-195	-160	-153	-140	-162
Leasing receipts	-	-	-	-	-
TOTAL ENTERPRISE OUTPUT	2,892	2,492	2,106	1,555	2,364
Variable Costs					
Concentrates	1,019	826	696	527	793
Hay, silage, forage & grazing	215	214	175	158	198
Vet, medicines & sundries	251	202	167	115	192
Leasing costs	-	-	-	-	-
TOTAL VARIABLE COSTS	1,485	1,242	1,039	800	1,183
GROSS MARGIN					
- per cow	1,406	1,250	1,068	755	1,181
- per hectare	3,701	2,957	2,091	1,212	2,574
- per 1000 litres	161	159	157	146	158
Milk yield per cow (litres)	8,719	7,848	6,792	5,172	7,454
Milk price per litre (pence)	33.9	32.4	31.5	30.8	32.3
Concentrates per litre (kg)	0.39	0.35	0.35	0.36	0.36
Concentrates price per tonne (£)	301	289	280	278	288
Stocking rate (ce per ha)	2.63	2.37	1.96	1.60	2.18
Nitrogen per hectare (kg)	178	171	137	93	150

**DAIRY CALVES REARED AS REPLACEMENTS, 2021/22
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	Above Average	Below Average	Average
% of survey farms	54	46	100
Enterprise Output		£ per hectare	
	2,316	1,775	1,984
Variable Costs			
Concentrates	680	772	737
Hay, silage, forage & grazing	444	539	502
Vet and medicines	64	72	69
Sundries	102	200	162
TOTAL VARIABLE COSTS	1,290	1,583	1,470
GROSS MARGIN	1,027	192	514
Concentrates per ce (kg)	608	835	740
Concentrates price per tonne (£)	297	281	287
Stocking rate (ce per ha)	2.43	2.13	2.25
Price per calf bought/transferred in (£)	119	139	130
Price per heifer sold/transferred out (£)	1,181	1,176	1,178
Mortality %	1.7	2.2	2.0

**SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2021/22
(CLASSIFIED BY GROSS MARGIN PER COW)**

	Excellent	Good	Moderate	Poor	Average
% of survey farms	22	32	22	24	100
Number of cows per farm	24	44	46	34	38
Enterprise Output					
			£ per cow		
Calves	734	588	532	452	563
Herd replacement	-19	-48	-102	-81	-65
TOTAL ENTERPRISE OUTPUT	715	541	430	371	498
Variable Costs					
Concentrates	83	55	69	96	71
Hay, silage, forage & grazing	134	148	154	173	153
Vet and medicines	43	37	39	42	40
Sundries	40	38	35	38	37
TOTAL VARIABLE COSTS	300	278	296	348	301
GROSS MARGIN	415	262	134	23	197
GROSS MARGIN PER COW EQUIVALENT	379	250	126	22	187
Calves reared per cow	1.05	0.94	0.91	0.73	0.90
Price per calf sold or transferred-out (£)	659	629	593	601	620
Mortality - birth to weaning (%)	1.0	3.5	2.6	6.0	3.3
Concentrates per cow (kg)	331	197	288	317	265
Concentrates price per tonne (£)	250	263	237	276	257

**SUCKLER COWS - DISADVANTAGED AREA, 2021/22
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	Above Average	Below Average	Average
% of survey farms	39	61	100
Number of cows per farm	65	35	47
Enterprise Output		£ per cow	
Calves	642	603	624
Herd replacement	-33	-82	-56
TOTAL ENTERPRISE OUTPUT	609	521	569
Variable Costs			
Concentrates	33	61	46
Hay, silage, forage & grazing	127	175	149
Vet and medicines	41	52	46
Sundries	28	40	33
TOTAL VARIABLE COSTS	230	328	274
GROSS MARGIN	379	193	294
GROSS MARGIN PER COW EQUIVALENT	361	188	283
Calves reared per cow	0.96	0.97	0.96
Price per calf sold or transferred-out (£)	674	629	654
Mortality - birth to weaning (%)	2.2	2.4	2.3
Concentrates per cow (kg)	141	218	176
Concentrates price per tonne (£)	230	265	250

**BREEDING EWES - SEVERELY DISADVANTAGED AREA
(CROSS BRED FLOCKS), 2021/22
(CLASSIFIED BY GROSS MARGIN PER EWE)**

	Excellent	Good	Moderate	Poor	Average
% of survey farms	18	39	25	18	100
Number of ewes per farm	223	195	202	106	186
Enterprise Output					
			£ per ewe		
Lambs	147	140	115	134	134
Wool	0	1	0	0	0
Flock replacment	17	10	11	-26	8
TOTAL ENTERPRISE OUTPUT	164	150	126	108	143
Variable Costs					
Concentrates	16	26	25	41	25
Hay, silage, forage & grazing	21	25	25	19	23
Vet, medicines and sundries	16	20	22	27	20
TOTAL VARIABLE COSTS	53	71	71	88	69
GROSS MARGIN	112	80	55	20	74
Price per lamb sold (£)	100	108	105	109	105
Lambing percentage	175	160	146	138	157
Lambs reared per 100 ewes	166	152	133	127	147
Wool per ewe (kg)	2.8	3.0	0.7	1.4	2.1
Wool per kg (p)	13	21	39	22	20
Concentrates per ewe (kg)	51	90	85	143	86
Concentrates price per tonne (£)	255	273	280	283	274
Mortality - ewes (%)	4.0	4.7	7.3	9.1	5.7
Mortality - lambs per 100 ewes	8.4	8.3	13.0	10.6	9.8

**BREEDING EWES - SEVERELY DISADVANTAGED AREA
(HARDY HILL BREEDS), 2021/22
(CLASSIFIED BY GROSS MARGIN PER EWE)**

	Above Average	Below Average	Average
% of survey farms	52	48	100
Number of ewes per farm	274	318	295
Enterprise Output		£ per ewe	
Lambs	123	70	96
Wool	0	0	0
Flock replacment	2	7	4
TOTAL ENTERPRISE OUTPUT	125	77	100
Variable Costs			
Concentrates	22	23	22
Hay, silage, forage & grazing	22	19	21
Vet, medicines and sundries	15	17	16
TOTAL VARIABLE COSTS	58	59	59
GROSS MARGIN	67	18	42
Price per lamb sold (£)	107	83	97
Lambing percentage	143	112	127
Lambs reared per 100 ewes	135	104	119
Wool per ewe (kg)	2.8	1.4	2.1
Wool per kg (p)	14	23	17
Concentrates per ewe (kg)	75	70	72
Concentrates price per tonne (£)	278	276	277
Mortality - ewes (%)	6.0	6.0	6.0
Mortality - lambs per 100 ewes	8.0	7.5	7.7

**BREEDING EWES - DISADVANTAGED AREA, 2021/22
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	Above Average	Below Average	Average
% of survey farms	44	56	100
Number of ewes per farm	321	131	216
Enterprise Output		£ per ewe	
Lambs	146	124	138
Wool	1	1	1
Flock replacment	1	9	4
TOTAL ENTERPRISE OUTPUT	148	133	143
Variable Costs			
Concentrates	17	16	17
Hay, silage, forage & grazing	26	27	27
Vet, medicines and sundries	18	15	17
TOTAL VARIABLE COSTS	61	58	60
GROSS MARGIN	87	75	83
Price per lamb sold (£)	104	91	101
Lambing percentage	165	178	170
Lambs reared per 100 ewes	150	168	156
Wool per ewe (kg)	2.2	2.1	2.1
Wool per kg (p)	46	26	40
Concentrates per ewe (kg)	50	46	49
Concentrates price per tonne (£)	276	316	288
Ewes per hectare	7.95	5.77	7.05
Stocking rate (ce per ha)	1.59	1.44	1.53
Mortality - ewes (%)	7.1	5.0	6.4
Mortality - lambs per 100 ewes	15.3	9.3	13.2

BREEDING EWES - NON LFA, 2021/22
(CLASSIFIED BY GROSS MARGIN PER HECTARE)

	Above Average	Below Average	Average
% of survey farms	38	62	100
Number of ewes per farm	335	121	203
Enterprise Output		£ per ewe	
Lambs	146	143	145
Wool	0	1	0
Flock replacement	5	4	4
TOTAL ENTERPRISE OUTPUT	151	147	150
Variable Costs			
Concentrates	13	17	15
Hay, silage, forage & grazing	23	22	23
Vet, medicines and sundries	21	17	20
TOTAL VARIABLE COSTS	58	57	57
GROSS MARGIN	94	90	92
Price per lamb sold (£)	108	103	106
Lambing percentage	162	164	163
Lambs reared per 100 ewes	153	152	153
Wool per ewe (kg)	1.1	2.7	1.7
Wool per kg (p)	12	26	20
Concentrates per ewe (kg)	39	58	46
Concentrates price per tonne (£)	315	292	304
Ewes per hectare	10.28	5.82	8.01
Stocking rate (ce per ha)	1.77	1.36	1.56
Mortality - ewes (%)	4.7	5.5	5.0
Mortality - lambs per 100 ewes	8.7	12.6	10.2

PIGS - BIRTH TO BACON, 2021/22
(CLASSIFIED BY GROSS MARGIN PER FINISHED PIG)

	Above	Below	Average
% of survey farms	50	50	100
Number of pigs finished per farm	4,261	2,552	3,406
Number of sows per farm	160	107	134
		£ per pig	
ENTERPRISE OUTPUT	146.13	135.37	142.10
Variable Costs			
Feedingstuffs	95.78	108.78	100.65
Vet. and medicines	4.17	2.77	3.65
Sundries	5.38	4.16	4.92
TOTAL VARIABLE COSTS	105.33	115.71	109.22
GROSS MARGIN	40.80	19.66	32.88
Price of meal equivalent per tonne (£)	308	328	316
Meal equivalent per finished pig (kg)	311	331	319
Litters per sow per year	2.1	1.9	2.0
Live births per litter	14.6	15.4	14.9
Pigs weaned per litter	13.1	13.5	13.2
Pigs weaned per sow per year	27.4	25.0	26.4
Price of finished pig sold (£)	146.09	135.41	142.04
Mortality - suckers %	8.7	12.7	10.2
Mortality - weaners %	2.8	3.3	3.0

SPRING BARLEY (2021 CROP)

	Above	Below	Average
% of survey farms	57	43	100
Hectares per farm	11.9	10.9	11.5
Enterprise Output	£ per hectare		
Grain	1,399	1,002	1,236
Straw	312	261	291
TOTAL ENTERPRISE OUTPUT	1,711	1,263	1,528
Variable Costs			
Seed	79	67	74
Fertilisers	129	165	144
Sprays	117	124	120
Sundries	35	28	32
TOTAL VARIABLE COSTS	361	384	370
GROSS MARGIN	1,351	880	1,158
Grain (tonnes per ha)	6.39	5.07	5.85
Straw (tonnes per ha)	2.73	2.67	2.71
Fertilisers used per hectare (kg)	459	524	486
Grain per tonne (£)	219	198	211
Straw per tonne (£)	114	98	108

WINTER BARLEY (2021 CROP)

	Above	Below	Average
% of survey farms	58	42	100
Hectares per farm	8.7	15.9	11.8
Enterprise Output		£ per hectare	
Grain	1,652	1,277	1,437
Straw	524	366	433
TOTAL ENTERPRISE OUTPUT	2,176	1,643	1,871
Variable Costs			
Seed	77	81	80
Fertilisers	158	140	148
Sprays	168	147	156
Sundries	44	27	34
TOTAL VARIABLE COSTS	448	395	418
GROSS MARGIN	1,728	1,248	1,453
Grain (tonnes per ha)	8.66	6.36	7.35
Straw (tonnes per ha)	4.92	3.96	4.37
Fertilisers used per hectare (kg)	638	517	569
Grain per tonne (£)	191	201	196
Straw per tonne (£)	106	92	99

WINTER WHEAT (2021 CROP)

	Above	Below	Average
% of survey farms	46	54	100
Hectares per farm	18.1	6.0	11.6
Enterprise Output		£ per hectare	
Grain	1,969	1,610	1,869
Straw	491	377	459
TOTAL ENTERPRISE OUTPUT	2,459	1,987	2,328
Variable Costs			
Seed	106	98	104
Fertilisers	175	181	177
Sprays	221	168	206
Sundries	22	50	30
TOTAL VARIABLE COSTS	524	497	517
GROSS MARGIN	1,935	1,490	1,811
Grain (tonnes per ha)	10.25	8.21	9.68
Straw (tonnes per ha)	5.70	3.68	5.14
Fertilisers used per hectare (kg)	749	648	721
Grain per tonne (£)	192	196	193
Straw per tonne (£)	86	103	89

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 Type¹

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.

¹ 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 2021 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

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

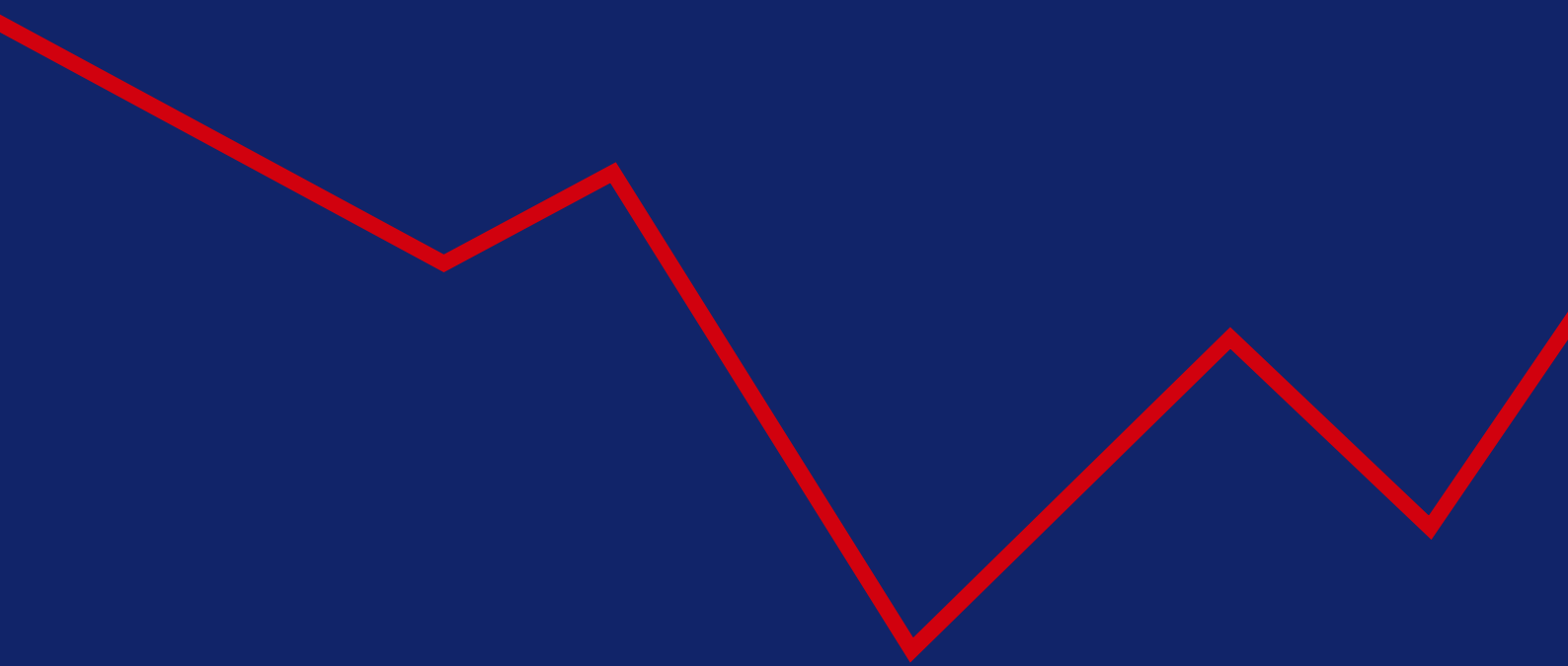
A4.5 Standard Outputs

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