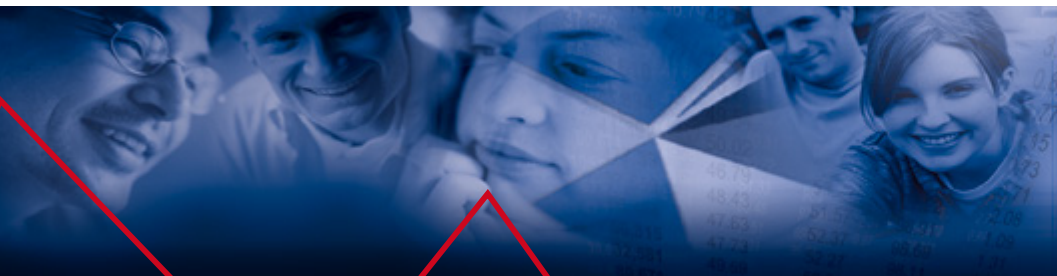


POLICY, ECONOMICS AND STATISTICS DIVISION

Northern Ireland Farm Performance Indicators 2024/25



Department of
**Agriculture, Environment
and Rural Affairs**
www.daera-ni.gov.uk

An Roinn
**Talmhaíochta, Comhshaoil
agus Gnóthaí Tuaithe**

Department o'
**Fairmin, Environment
an' Kintra Matthers**

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Foreword

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

A range of physical and financial performances for each of the main farm enterprises is presented, against which producers can assess, or benchmark, the performance of their own particular enterprises. In addition, fixed costs data by farm type are also available so that farmers can make some assessment of their expenditure on overheads. The performance data refer to results achieved by farmers with annual management accounts ending within a six month period beginning January 2025.

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

Mark McLean

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Department of Agriculture, Environment and Rural Affairs

July 2026

Any comments or enquiries about this publication should be addressed to:

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Northern Ireland Farm Performance Indicators

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

Source of farm performance data for Northern Ireland

In Northern Ireland, farm accounts from a representative sample of approximately 300 farms across Northern Ireland are submitted to the Farm Business Survey (FBS). These are processed in gross margin format by Policy, Economics & Statistics Division of the Department of Agriculture, Environment and Rural Affairs (DAERA). This means that, in addition to whole farm data, detailed physical and financial data for individual farm enterprises are available for comparison purposes.

Classification of farm performance data

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

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

Assessment of performance

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

Area Based Subsidy Payments

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

Interpretation of data

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

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

Many sources of farm performance data are available in the UK, mainly from the organisations which collect and analyse data for the FBS. For Northern Ireland farmers, data derived from the NI FBS can be obtained by contacting:

Policy, Economics & Statistics Division, Clare House, 303 Airport Road West,
Sydenham Intake, Belfast, BT3 9ED

Tel: 028 9052 4750

or on the Department of Agriculture, Environment and Rural Affairs web site at:

<http://www.daera-ni.gov.uk>

SUMMARY OF MAIN ENTERPRISE GROSS MARGINS, 2024/25

	GROSS MARGIN	
	AVERAGE	EXCELLENT
	£ per head	
Dairy Cows	1602	2036
Suckler Cows		
Non LFA	262	-
Disadvantaged Area	259	-
Severely Disadvantaged Area	300	491
Breeding Ewes		
Non LFA	111	-
Disadvantaged Area	85	-
Severely Disadvantaged Area (Cross-Bred Flocks)	93	-
Severely Disadvantaged Area (Hardy Hill Breeds)	34	-
Pigs - Birth to Bacon	88	-
	AVERAGE	ABOVE AVERAGE
Crops	£ per hectare	
Spring Barley	934	1152
Winter Wheat	1089	1554
Winter Barley	1160	1312
Spring Wheat	-	-
Spring Oats	-	-
Winter Oats	1331	-
Ware Potatoes	-	-

- indicates no data available

AVERAGE GROSS MARGIN RESULTS, 2020/21 - 2024/25

	2020/21	2021/22	2022/23	2023/24	2024/25
			£ per head		
Dairy Cows	927	1181	1680	940	1602
Suckler Cows					
Non LFA	336	321	282	342	262
Disadvantaged Area	282	294	284	230	259
Severely Disadvantaged Area	216	191	242	216	300
Breeding Ewes					
Non LFA	68	92	72	65	111
Disadvantaged Area	57	83	59	49	85
Severely Disadvantaged Area (Cross-Bred Flocks)	60	74	58	65	93
Severely Disadvantaged Area (Hardy Hill Breeds)	51	42	20	21	34
Pigs - Birth to Bacon	45	33	40	81	88
Crops			£ per hectare		
Spring Barley	969	1158	1220	617	934
Winter Wheat	1150	1811	1956	1212	1089
Winter Barley	938	1453	1501	959	1160
Spring Wheat	-	-	1480	658	-
Spring Oats	840	-	1278	991	-
Winter Oats	1285	1303	1621	1082	1331
Ware Potatoes	2346	3198	2662	-	-

- indicates no data available

DAIRY COWS, 2024/25

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms ¹	10	34	38	18	100	
Average herd size	159	105	96	64	100	
ENTERPRISE OUTPUT	£ per cow					
Milk	4019	3284	2644	2036	3028	
Calves	176	145	133	114	142	
Herd replacement	-200	-162	-190	-162	-179	
TOTAL ENTERPRISE OUTPUT	3995	3267	2587	1988	2991	
VARIABLE COSTS						
Concentrates	1317	1038	747	614	929	
Hay, silage, forage & grazing	347	243	216	209	246	
Vet, medicine & sundries	295	224	192	142	215	
TOTAL VARIABLE COSTS	1959	1505	1155	964	1389	
Gross Margins - per cow	2036	1762	1432	1024	1602	
- per hectare	5786	4245	2831	1455	3402	
- per 1000 litres	220	225	222	196	221	
Milk yield per cow (litres)	9246	7821	6458	5231	7260	
Milk price per litre (pence)	43.5	42.0	40.9	38.9	41.7	
Concentrates per litre (kg)	0.43	0.40	0.37	0.35	0.39	
Concentrates price per tonne (£)	323	322	308	324	318	
Stocking rate (ce per ha) ²	2.84	2.41	1.98	1.42	2.12	
Nitrogen used per hectare (kg)	172	136	124	84	126	

¹ Classified by Gross Margin per hectare

² ce = Cow equivalent(s)

DAIRY CALVES REARED AS REPLACEMENTS, 2024/25

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	40	60	1000	
ENTERPRISE OUTPUT of which direct subsidies ²	£ per hectare			
	2652 2	1619 3	2007 3	
VARIABLE COSTS				
Concentrates ³	736	784	766	
Hay, silage, forage & grazing	737	530	608	
Vet & medicine	85	63	71	
Sundries	94	92	93	
TOTAL VARIABLE COSTS	1652	1469	1538	
GROSS MARGIN	1000	150	469	
Concentrates per ce (kg) ⁴	696	869	794	
Concentrates price per tonne (£)	296	302	299	
Stocking rate (ce per ha)	2.40	1.88	2.07	
Price per calf bought/transferred-in (£)	128	167	150	
Price per heifer sold/transferred-out (£)	1298	1225	1259	
Mortality (%)	1.8	3.6	2.8	

¹ Classified by Gross Margin per hectare

² Includes Beef Carbon Reduction Scheme

³ Includes milk fed to calves

⁴ ce = Cow equivalent(s)

DAIRY CALVES REARED AND SOLD AS STORES, 2024/25

	AVERAGE	OWN FARM
% of survey farms ¹	100	
ENTERPRISE OUTPUT of which direct subsidies ²	£ per hectare 1417 10	
VARIABLE COSTS		
Concentrates ³	382	
Hay, silage, forage & grazing	257	
Vet & medicine	44	
Sundries	53	
TOTAL VARIABLE COSTS	736	
GROSS MARGIN	681	
Concentrates per ce (kg) ⁴	731	
Concentrates price per tonne (£)	304	
Stocking rate (ce per ha)	1.28	
Price per calf bought/transferred-in (£)	194	
Price per store sold (£)	1068	
Mortality (%)	4.3	

¹ Classified by Gross Margin per hectare

² Includes Beef Carbon Reduction Scheme

³ Includes milk fed to calves

⁴ ce = Cow equivalent(s)

DAIRY CALVES REARED AND SOLD AS FINISHED ANIMALS, 2024/25

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	46	54	100	
ENTERPRISE OUTPUT of which direct subsidies ²	£ per hectare			
	2863	2645	2724	
	72	82	79	
VARIABLE COSTS				
Concentrates ³	762	1339	1131	
Hay, silage, forage & grazing	384	368	374	
Vet & medicine	49	80	69	
Sundries	85	195	155	
TOTAL VARIABLE COSTS	1280	1982	1729	
GROSS MARGIN	1583	663	994	
Concentrates per ce (kg) ⁴	969	1738	1449	
Concentrates price per tonne (£)	273	286	283	
Stocking rate (ce per ha)	2.35	2.20	2.26	
Price per calf bought/transferred-in (£)	178	190	185	
Price per finished animal sold (£)	1467	1524	1502	
Mortality (%)	1.2	5.1	3.6	

¹ Classified by Gross Margin per hectare

² Includes milk fed to calves

³ Includes Beef Carbon Reduction Scheme

⁴ ce = Cow equivalent(s)

BEEF CALVES REARED AND SOLD AS STORES, 2024/25

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	52	48	100	
ENTERPRISE OUTPUT of which direct subsidies ²	£ per hectare			
	1787	687	1342	
	28	5	19	
VARIABLE COSTS				
Concentrates	444	286	380	
Hay, silage, forage & grazing	219	167	198	
Vet & medicine	45	53	49	
Sundries	22	34	27	
TOTAL VARIABLE COSTS	729	541	653	
GROSS MARGIN	1058	146	689	
Concentrates per ce (kg) ³	1012	1136	1044	
Concentrates price per tonne (£)	283	307	290	
Stocking rate (ce per ha)	1.55	0.81	1.25	
Price per calf bought/transferred-in (£)	789	694	759	
Price per store sold (£)	1444	1118	1343	
Mortality (%)	0.7	0.6	0.7	

¹ Classified by Gross Margin per hectare

² Includes Beef Carbon Reduction Scheme

³ ce = Cow equivalent(s)

BEEF CALVES REARED AND SOLD AS FINISHED ANIMALS, 2024/25

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	44	56	100	
ENTERPRISE OUTPUT of which direct subsidies ²	£ per hectare			
	2234	1068	1586	
	92	41	63	
VARIABLE COSTS				
Concentrates	488	358	416	
Hay, silage, forage & grazing	270	241	254	
Vet & medicine	40	31	35	
Sundries	82	34	56	
TOTAL VARIABLE COSTS	881	664	760	
GROSS MARGIN	1353	404	826	
Concentrates per ce (kg) ³	1189	1054	1124	
Concentrates price per tonne (£)	250	263	256	
Stocking rate (ce per ha)	1.59	1.20	1.37	
Price per calf bought/transferred-in (£)	883	809	857	
Price per finished animal sold (£)	1742	1710	1729	
Mortality (%)	1.0	1.2	1.1	

¹ Classified by Gross Margin per hectare

² Includes Beef Carbon Reduction Scheme

³ ce = Cow equivalent(s)

FINISHING PURCHASED STORES, 2024/25

	AVERAGE	OWN FARM
% of survey farms ¹	100	
ENTERPRISE OUTPUT of which direct subsidies ²	£ per hectare 3026 254	
VARIABLE COSTS		
Concentrates	1189	
Hay, silage, forage & grazing	261	
Vet & medicine	72	
Sundries	66	
TOTAL VARIABLE COSTS	1588	
GROSS MARGIN	1438	
Concentrates per ce (kg) ³	3411	
Concentrates price per tonne (£)	247	
Stocking rate (ce per ha)	1.41	
Price per store bought (£)	1069	
Price per finished animal sold (£)	1663	
Mortality (%)	1.7	

¹ Classified by Gross Margin per hectare

² Includes Beef Carbon Reduction Scheme

³ ce = cow equivalent(s)

SUCKLER COWS - NON LFA, 2024/25

	AVERAGE	OWN FARM	AVERAGE	OWN FARM
Number of cows per farm ¹	42.7		42.7	
Hectares per farm	26.5		26.5	
ENTERPRISE OUTPUT	£ per hectare		£ per cow	
Calves	958		595	
Herd replacement	-95		-59	
TOTAL ENTERPRISE OUTPUT	862		536	
VARIABLE COSTS				
Concentrates	45		28	
Other purchased feed	17		11	
Hay, silage, forage & grazing	244		151	
Sundries	74		46	
Vet & medicines	61		38	
TOTAL VARIABLE COSTS	441		274	
GROSS MARGIN	421		262	
GROSS MARGIN PER COW EQUIVALENT	257		257	
Calves reared per cow	0.83		0.83	
Price per calf sold or transferred-out (£)	705		705	
Mortality - birth to weaning (%)	3.5		3.5	
Concentrates per cow (kg)	106		106	
Concentrates price per tonne (£)	262		262	
Cows per hectare	1.61		1.61	
Stocking rate (ce per ha) ²	1.64		1.64	

¹ Classified by Gross Margin per hectare

² ce = Cow equivalent(s)

SUCKLER COWS - DISADVANTAGED AREA, 2024/25¹

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ²	50	50	100	
Average herd size	44	37	41	
	£ per cow			
ENTERPRISE OUTPUT				
Calves	692	715	703	
Herd replacement	-68	-137	-100	
TOTAL ENTERPRISE OUTPUT	624	578	603	
VARIABLE COSTS				
Concentrates	61	73	66	
Hay, silage, forage & grazing	151	224	185	
Vet & medicine	41	59	49	
Sundries	40	48	44	
TOTAL VARIABLE COSTS	293	404	344	
GROSS MARGIN	331	174	259	
GROSS MARGIN PER COW EQUIVALENT	316	169	249	
Calves reared per cow	0.98	0.91	0.95	
Price per calf sold or transferred-out (£)	680	753	712	
Mortality - birth to weaning (%)	3.5	1.9	2.8	
Concentrates per cow (kg)	187	230	207	
Concentrates price per tonne (£)	294	300	297	

¹ ANC payments are excluded from this analysis

² Classified by Gross Margin per hectare

SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2024/25¹

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms ²	14	26	46	14	100	
Average herd size	35	57	32	33	39	
	£ per cow					
ENTERPRISE OUTPUT						
Calves	771	676	618	421	636	
Herd replacement	-42	-49	-55	-52	-51	
TOTAL ENTERPRISE OUTPUT	730	627	563	369	585	
VARIABLE COSTS						
Concentrates	53	47	79	47	60	
Hay, silage, forage & grazing	123	142	173	135	150	
Vet & medicine	38	41	50	30	42	
Sundries	25	39	33	21	33	
TOTAL VARIABLE COSTS	239	269	334	232	285	
GROSS MARGIN	491	358	228	136	300	
GROSS MARGIN PER COW EQUIVALENT	471	346	218	138	290	
Calves reared per cow	1.00	0.84	0.93	0.71	0.88	
Price per calf sold or transferred-out (£)	751	730	673	567	695	
Mortality - birth to weaning (%)	2.2	2.5	1.9	0.8	2.0	
Concentrates per cow (kg)	164	147	249	158	188	
Concentrates price per tonne (£)	282	301	297	292	296	

¹ ANC payments are excluded from this analysis

² Classified by Gross Margin per hectare

BREEDING EWES - NON LFA, 2024/25

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	53	47	100	
Number of ewes per farm	202	122	164	
	£ per ewe			
ENTERPRISE OUTPUT				
Lambs	204	171	192	
Wool	1	1	1	
Flock replacement	1	0	1	
TOTAL ENTERPRISE OUTPUT	206	172	194	
VARIABLE COSTS				
Concentrates	30	26	29	
Hay, silage, forage & grazing	26	31	28	
Vet, medicine & sundries	28	26	27	
TOTAL VARIABLE COSTS	83	83	83	
GROSS MARGIN	123	89	111	
Gross Margin (per hectare)	1114	576	882	
Price per lamb sold (£)	132	133	133	
Lambing percentage	175	131	160	
Lambs reared per 100 ewes	164	120	149	
Wool per ewe (kg)	2.4	2.5	2.4	
Wool price per kg (p)	43	30	39	
Concentrates per ewe (kg)	90	74	84	
Concentrates price per tonne (£)	316	341	324	
Ewes per hectare	9.08	6.48	7.96	
Stocking rate (ce per ha) ²	2.10	1.35	1.77	
Ewe mortality (%)	3.0	5.8	4.0	
Lamb mortality per 100 ewes	10.5	11.7	10.9	

¹ Classified by Gross Margin per hectare

² ce = Cow equivalent(s)

BREEDING EWES - DISADVANTAGED AREA, 2024/25¹

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ²	53	47	100	
Number of ewes per farm	192	125	161	
ENTERPRISE OUTPUT	£ per ewe			
Lamb	165	128	151	
Wool	1	1	1	
Flock replacement	10	-8	4	
TOTAL ENTERPRISE OUTPUT	175	121	156	
VARIABLE COSTS				
Concentrates	17	26	21	
Hay, silage, forage & grazing	28	32	30	
Vet & medicine & sundries	20	21	20	
TOTAL VARIABLE COSTS	65	80	71	
GROSS MARGIN	110	41	85	
Price per lamb sold (£)	128	113	123	
Lambing percentage	155	146	151	
Lambs reared per 100 ewes	142	133	139	
Wool per ewe (kg)	2.8	2.4	2.7	
Wool price per kg (p)	33	31	32	
Concentrates per ewe (kg)	41	65	50	
Concentrates price per tonne (£)	330	349	339	
Ewes per hectare	8.43	6.35	7.53	
Stocking rate (ce per ha) ³	1.65	1.44	1.56	
Ewe mortality (%)	2.4	5.0	3.4	
Lamb mortality per 100 ewes	12.3	12.9	12.5	

¹ ANC payments are excluded from this analysis

² Classified by Gross Margin per hectare

³ ce = Cow equivalent(s)

BREEDING EWES - SEVERELY DISADVANTAGED AREA (CROSS-BRED FLOCKS), 2024/25¹

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ²	53	47	100	
Number of ewes per farm	171	165	168	
ENTERPRISE OUTPUT	£ per ewe			
Lambs	177	134	158	
Wool	1	1	1	
Flock replacement	15	0	8	
TOTAL ENTERPRISE OUTPUT	193	135	167	
VARIABLE COSTS				
Concentrates	25	26	25	
Hay, silage, forage & grazing	29	29	29	
Vet, medicine & sundries	21	18	20	
TOTAL VARIABLE COSTS	75	73	74	
GROSS MARGIN	118	62	93	
Price per lamb sold (£)	126	113	121	
Lambing percentage	167	144	156	
Lambs reared per 100 ewes	158	134	147	
Wool per ewe (kg)	2.8	2.5	2.7	
Wool price per kg (p)	26	27	26	
Concentrates per ewe (kg)	73	69	71	
Concentrates price per tonne (£)	319	317	318	
Ewe mortality (%)	3.8	5.6	4.6	
Lamb mortality per 100 ewes	9.0	10.3	9.6	

¹ ANC payments are excluded from this analysis

² Classified by Gross Margin per ewe

BREEDING EWES - SEVERELY DISADVANTAGED AREA (HARDY HILL BREEDS), 2024/25¹

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ²	43	57	100	
Number of ewes per farm	122	331	242	
ENTERPRISE OUTPUT	£ per ewe			
Lambs	153	84	99	
Wool	1	0	1	
Flock replacement	11	-1	2	
TOTAL ENTERPRISE OUTPUT	165	84	101	
VARIABLE COSTS				
Concentrates	42	20	25	
Hay, silage, forage & grazing	23	25	24	
Vet, medicine & sundries	16	18	18	
TOTAL VARIABLE COSTS	82	63	67	
GROSS MARGIN	83	21	34	
Price per lamb sold (£)	124	95	103	
Lambing percentage	147	117	123	
Lambs reared per 100 ewes	139	107	114	
Wool per ewe (kg)	2.5	2.3	2.3	
Wool price per kg (p)	28	20	22	
Concentrates per ewe (kg)	113	51	65	
Concentrates price per tonne (£)	348	330	337	
Ewe mortality (%)	4.2	8.8	7.8	
Lamb mortality per 100 ewes	7.5	9.7	9.2	

¹ ANC payments are excluded from this analysis

² Classified by Gross Margin per ewe

PIGS - BIRTH TO BACON, 2024/25

	AVERAGE	OWN FARM
% of survey farms ¹	100	
Number of finished pigs per farm	2713	
Number of sows per farm	94	
	£ per pig	
ENTERPRISE OUTPUT	201.89	
VARIABLE COSTS		
Concentrates	105.87	
Vet & medicine	3.72	
Sundries	4.08	
TOTAL VARIABLE COSTS	113.66	
GROSS MARGIN	88.23	
Price of meal equivalent per tonne (£)	327	
Meal equivalent per finished pig (kg)	323	
Litters per sow per year	2.2	
Live births per litter	14.5	
Pigs weaned per litter	13.2	
Pigs weaned per sow per year	29.3	
Price of finished pig sold (£)	202.04	
Mortality - suckers (%)	9.1	
Mortality - weaners (%)	1.4	

¹ Classified by Gross Margin per finished pig

SPRING BARLEY (2024 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	38	62	100	
Hectares per farm	14.1	14.2	14.2	
	£ per hectare			
ENTERPRISE OUTPUT				
Grain	1153	931	1015	
Straw	425	332	367	
TOTAL ENTERPRISE OUTPUT	1578	1263	1382	
VARIABLE COSTS				
Seed	107	96	100	
Fertilisers	153	173	165	
Sprays	137	117	124	
Sundries	30	76	59	
TOTAL VARIABLE COSTS	427	461	448	
GROSS MARGIN	1152	802	934	
Grain (tonnes per ha)	6.67	5.07	5.67	
Straw (tonnes per ha)	3.54	2.61	2.96	
Fertilisers used per hectare (product weight, kg)	436	432	433	
Grain price per tonne (£)	173	184	179	
Straw price per tonne (£)	120	127	124	

¹ Classified by Gross Margin per hectare

WINTER WHEAT (2024 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	33	67	100	
Hectares per farm	4.5	10.3	8.4	
	£ per hectare			
ENTERPRISE OUTPUT				
Grain	1758	1284	1368	
Straw	479	318	347	
TOTAL ENTERPRISE OUTPUT	2237	1602	1715	
VARIABLE COSTS				
Seed	93	106	103	
Fertilisers	254	228	233	
Sprays	289	209	223	
Sundries	47	71	67	
TOTAL VARIABLE COSTS	683	614	626	
GROSS MARGIN	1554	988	1089	
Grain (tonnes per ha)	8.62	6.78	7.11	
Straw (tonnes per ha)	4.69	2.51	2.90	
Fertilisers used per hectare (product weight, kg)	715	623	639	
Grain price per tonne (£)	204	189	192	
Straw price per tonne (£)	102	127	120	

¹ Classified by Gross Margin per hectare

WINTER BARLEY (2024 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms ¹	52	48	100	
Hectares per farm	15.2	6.7	11.1	
	£ per hectare			
ENTERPRISE OUTPUT				
Grain	1370	967	1254	
Straw	465	394	444	
TOTAL ENTERPRISE OUTPUT	1835	1361	1698	
VARIABLE COSTS				
Seed	89	123	99	
Fertilisers	191	208	196	
Sprays	195	211	200	
Sundries	49	32	44	
TOTAL VARIABLE COSTS	524	574	538	
GROSS MARGIN	1312	786	1160	
Grain (tonnes per ha)	7.16	5.55	6.69	
Straw (tonnes per ha)	3.51	3.04	3.37	
Fertilisers used per hectare (product weight, kg)	545	555	548	
Grain price per tonne (£)	191	174	187	
Straw price per tonne (£)	132	130	132	

¹ Classified by Gross Margin per hectare

SPRING WHEAT, SPRING OATS & WINTER OATS (2024 Crops)

	SPRING WHEAT	SPRING OATS	WINTER OATS	OWN FARM
% of survey farms ¹	-	-	100	
Hectares per farm	-	-	11.1	
	£ per hectare			
ENTERPRISE OUTPUT				
Grain	-	-	1399	
Straw	-	-	355	
TOTAL ENTERPRISE OUTPUT	-	-	1754	
VARIABLE COSTS				
Seed	-	-	82	
Fertilisers	-	-	192	
Sprays	-	-	108	
Sundries	-	-	42	
TOTAL VARIABLE COSTS	-	-	423	
GROSS MARGIN	-	-	1331	
Grain (tonnes per ha)	-	-	6.71	
Straw (tonnes per ha)	-	-	2.92	
Fertilisers used per hectare (product weight, kg)	-	-	453	
Grain price per tonne (£)	-	-	209	
Straw price per tonne (£)	-	-	122	

¹ Classified by Gross Margin per hectare

- Indicates no data available

WARE POTATOES (2024 Crop)

	AVERAGE	OWN FARM
% of survey farms ¹	-	
Hectares per farm	-	
	£ per hectare	
ENTERPRISE OUTPUT		
Current Crop	-	
VARIABLE COSTS		
Seed	-	
Fertilisers	-	
Sprays	-	
Contract/casual wages	-	
Sundries	-	
TOTAL VARIABLE COSTS	-	
GROSS MARGIN	-	
Yield of ware per hectare (tonnes)	-	
Seed used per hectare (tonnes)	-	
Fertiliser used per hectare (product weight, kg)	-	
Price per tonne ware (£)	-	

¹ Classified by Gross Margin per hectare

- indicates no data available

HAY, SILAGE, GRAZING & FORAGE CROPS, 2024/25

	Fertiliser	Seed	Purchased Hay, Silage & Straw	Contract Work	Casual Wages	Sprays	Sundries	Total Net Cost ¹
	£ per hectare							
8.0-19.9 Hectares	124.91	6.58	25.87	148.39	0.00	12.63	20.43	337.94
20.0-39.9 Hectares	97.96	4.24	25.08	148.70	0.37	7.69	12.08	293.92
40 and over Hectares	114.91	7.26	34.37	149.23	0.49	7.86	16.85	329.40
8 and over	113.15	6.91	33.21	149.16	0.47	7.91	16.37	325.55
2 + Over Cow Equivalents/ Hectare	172.89	13.39	76.55	277.46	0.38	11.86	32.72	583.15
1.5-1.9 Cow Equivalents/ Hectare	116.71	5.92	17.81	124.36	1.01	7.17	14.36	284.64
1.25-1.49 Cow Equivalents/ Hectare	89.63	5.39	19.39	116.53	0.00	4.84	7.79	243.56
Under 1.25 Cow Equivalents/ Hectare	67.82	2.52	10.65	66.32	0.36	6.06	6.58	159.20
	113.15	6.91	33.21	149.16	0.47	7.91	16.37	325.55

¹ Net of Hay, Silage and Straw Sold

FIXED COSTS DAIRY FARMS, 2024/25

	VERY SMALL	SMALL	MEDIUM	LARGE
Utilised agricultural area per farm	26.8	52.2	76.9	126.8
Adjusted forage area per farm	26.7	49.7	71.3	115.9
Total cow equivalents per farm	46.1	86.6	141.5	282.9
of which cattle	46.1	85.9	137.5	280.7
of which sheep	0.0	0.8	4.0	2.2
Stocking rate (ce per ha) ¹	1.7	1.7	2.0	2.4
Fixed costs (excluding labour)	£ per farmed hectare			
Conacre rent	89	61	98	157
Depreciation of fixed capital expenditure	133	154	145	219
Depreciation of machinery and equipment	350	327	247	303
Upkeep and running costs of machinery and equipment	322	255	303	295
Farm fuel	118	75	99	114
Rates	47	43	35	37
Building repairs	99	72	106	115
Miscellaneous	103	82	56	72
Total Fixed Costs (excluding labour)	1260	1069	1088	1311
LABOUR				
- Farmer and spouse	1410	948	602	399
- Family (excluding farmer and spouse)	65	141	221	329
- Hired	11	8	10	86

¹ ce = Cow equivalent(s)

FIXED COSTS CATTLE & SHEEP FARMS, 2024/25

	SDA	DA	LFA	NON LFA
Utilised agricultural area per farm	91.2	78.6	86.1	68.8
Adjusted forage area per farm	65.7	73.0	68.7	61.4
Total cow equivalents per farm	79.9	89.4	83.8	105.1
of which cattle	45.8	74.2	57.3	92.2
of which sheep	34.2	15.2	26.5	12.9
Stocking rate (ce per ha) ¹	1.2	1.2	1.2	1.7
Fixed costs (excluding labour)	£ per farmed hectare			
Conacre rent	40	84	56	95
Depreciation of fixed capital expenditure	48	58	52	107
Depreciation of machinery and equipment	114	150	127	214
Upkeep and running costs of machinery and equipment	137	178	152	207
Farm fuel	8	11	9	14
Rates	7	16	10	19
Building repairs	48	55	51	84
Miscellaneous	32	48	38	79
Total Fixed Costs (excluding labour)	435	599	496	818
LABOUR				
- Farmer and spouse	371	414	387	518
- Family (excluding farmer and spouse)	27	111	58	182
- Hired	4	22	10	59

¹ ce = Cow equivalent(s)

FIXED COSTS CROPPING, MIXED LIVESTOCK & PIG FARMS, 2024/25

	CEREALS	GENERAL CROPPING	MIXED LIVESTOCK	PIGS
Utilised agricultural area per farm	108.1	-	96.3	28.6
Adjusted forage area per farm	0.5	-	66.9	22.2
Total cow equivalents per farm	0.1	-	110.5	24.1
of which cattle	0.0	-	97.8	14.5
of which sheep	0.1	-	12.8	9.7
Stocking rate (ce per ha) ¹	0.2	-	1.7	1.1
	£ per farmed hectare			£ per 100 farm output
Fixed costs (excluding labour)				
Conacre rent	87	-	117	0.39
Depreciation of fixed capital expenditure	72	-	125	4.80
Depreciation of machinery and equipment	529	-	431	4.77
Upkeep and running costs of machinery and equipment	344	-	286	2.69
Farm fuel	10	-	38	2.40
Rates	12	-	13	0.47
Building repairs	56	-	51	0.84
Miscellaneous	46	-	64	0.85
Total Fixed Costs (excluding labour)	1156	-	1125	17.21
LABOUR				
- Farmer and spouse	371	-	491	6.33
- Family (excluding farmer and spouse)	0	-	174	4.17
- Hired	11	-	55	1.06

¹ ce = Cow equivalent(s)

- indicates no data available

TERMS AND DEFINITIONS

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

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

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

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

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

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

Fertilisers: expenditure on fertilisers.

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

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

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

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

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

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

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

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

Farm Business Type

Dairy	Farms on which dairy cows account for more than two-thirds of the total Standard Output (SO).
Cattle and Sheep	Farms which do not qualify as Dairy farms but have more than two-thirds of their total SO from grazing livestock (cattle and sheep). They are further sub-divided into farms where more than half of the land farmed is in Less Favoured Areas (LFA) and Lowland (those which have less than 50% of land in the LFA) categories.
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.
Pigs	Farms on which pigs account for more than two-thirds of total SO.
Mixed Livestock	Farms that have no dominant enterprise and do not fit into the above categories.

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