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POLICY AND ECONOMICS DIVISION

## Northern Ireland Farm Performance Indicators 2009/10



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## **FOREWORD**

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

A range of physical and financial performances for each of the main farm enterprises is presented against which producers can assess, or benchmark, the performance of their own particular enterprises. In addition, fixed costs data by farm type are also available so that farmers can make some assessment of their expenditure on overheads. The performance data refer to results achieved by farmers with annual management accounts ending within a six month period beginning January 2010.

It is hoped that farmers will find this performance data useful. We would welcome any suggestions for changes in content or format from users of the data.

**NORMAN FULTON**

**Director of Policy and Economics**

**Department of Agriculture and Rural Development**

**November 2010**

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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 380 farms across Northern Ireland are submitted to the Farm Business Survey (FBS). These are processed in gross margin format by Policy and Economics Division of the Department of Agriculture and Rural Development (DARD). 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 4 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.

### ***Single Farm Payment***

The enterprise data for 2009/10 covers the fifth year of the operation of the Single Farm Payment Scheme. As Single Farm Payment is decoupled from production and not linked to any particular enterprise it is **not** included in enterprise output. For similar reasons Less Favoured Area Compensatory Allowance is also not included. Therefore the Gross Margin results presented in this publication **exclude subsidies**.

## ***Interpretation of data***

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

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

Many sources of farm performance data are available in the UK, mainly from the Universities which collect and analyse data on behalf of the Department of the Environment, Food and Rural Affairs (DEFRA) for the FBS in England and Wales. For Northern Ireland farmers, data derived from the NI FBS can be obtained by contacting Policy and Economics Division, Dundonald House, Belfast BT4 3SB (028 9052 4679) or on the Department of Agriculture and Rural Development web site at [www.dardni.gov.uk](http://www.dardni.gov.uk).



## SUMMARY OF MAIN ENTERPRISE GROSS MARGINS 2009/10

	GROSS MARGIN	
	AVERAGE	EXCELLENT
	£ per head	
<b>Dairy Cows</b>	<b>514</b>	<b>652</b>
<b>Suckler Cows</b>		
<b>Non LFA</b>	<b>130</b>	<b>-</b>
<b>Disadvantaged Area</b>	<b>126</b>	<b>232</b>
<b>Severely Disadvantaged Area</b>	<b>119</b>	<b>212</b>
<b>Breeding Ewes</b>		
<b>Non LFA</b>	<b>55</b>	<b>61</b>
<b>Disadvantaged Area</b>	<b>53</b>	<b>71</b>
<b>Severely Disadvantaged Area (Cross-Bred Flocks)</b>	<b>29</b>	<b>68</b>
<b>Severely Disadvantaged Area (Hardy Hill Breeds)</b>	<b>22</b>	<b>38</b>
<b>Pigs - Birth to Bacon</b>	<b>40</b>	<b>-</b>
	£ per hectare	
<b>Crops</b>		
<b>Spring Barley</b>	<b>381</b>	<b>530</b>
<b>Winter Wheat</b>	<b>583</b>	<b>-</b>
<b>Winter Barley</b>	<b>588</b>	<b>-</b>
<b>Spring Wheat</b>	<b>462</b>	<b>-</b>
<b>Spring Oats</b>	<b>516</b>	<b>-</b>
<b>Ware Potatoes</b>	<b>1646</b>	<b>-</b>

- indicates no data available

## AVERAGE GROSS MARGIN RESULTS 2005/06 - 2009/10

	2005/06	2006/07	2007/08	2008/09	2009/10
	<b>£ per head</b>				
<b>Dairy Cows</b>	<b>635</b>	<b>555</b>	<b>843</b>	<b>670</b>	<b>514</b>
<b>Suckler Cows</b>					
<b>Non LFA</b>	<b>100</b>	<b>94</b>	<b>103</b>	<b>141</b>	<b>130</b>
<b>Disadvantaged Area</b>	<b>91</b>	<b>99</b>	<b>101</b>	<b>142</b>	<b>126</b>
<b>Severely Disadvantaged Area</b>	<b>71</b>	<b>90</b>	<b>102</b>	<b>90</b>	<b>119</b>
<b>Breeding Ewes</b>					
<b>Non LFA</b>	<b>31</b>	<b>34</b>	<b>29</b>	<b>48</b>	<b>55</b>
<b>Disadvantaged Area</b>	<b>29</b>	<b>32</b>	<b>29</b>	<b>45</b>	<b>53</b>
<b>Severely Disadvantaged Area (Cross-Bred Flocks)</b>	<b>26</b>	<b>27</b>	<b>29</b>	<b>24</b>	<b>29</b>
<b>Severely Disadvantaged Area (Hardy Hill Breeds)</b>	<b>8</b>	<b>10</b>	<b>12</b>	<b>11</b>	<b>22</b>
<b>Pigs - Birth to Bacon</b>	<b>20</b>	<b>18</b>	<b>12</b>	<b>20</b>	<b>40</b>
	<b>£ per hectare</b>				
<b>Crops</b>					
<b>Spring Barley</b>	<b>353</b>	<b>385</b>	<b>748</b>	<b>386</b>	<b>381</b>
<b>Winter Wheat</b>	<b>612</b>	<b>882</b>	<b>1136</b>	<b>711</b>	<b>583</b>
<b>Winter Barley</b>	<b>528</b>	<b>698</b>	<b>892</b>	<b>763</b>	<b>588</b>
<b>Spring Wheat</b>	-	-	-	-	<b>462</b>
<b>Spring Oats</b>	-	-	<b>772</b>	<b>439</b>	<b>516</b>
<b>Ware Potatoes</b>	<b>2271</b>	<b>4625</b>	<b>3187</b>	<b>3651</b>	<b>1646</b>

- indicates no data available

## DAIRY COWS 2009/10

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	10	38	35	17	100	
Average herd size	122	98	71	53	83	
<b>ENTERPRISE OUTPUT</b>	<b>£ per cow</b>					
Milk	1320	1274	1046	926	1175	
Calves	103	73	92	73	83	
Herd replacement	-109	-123	-116	-151	-122	
Leasing receipts	-	-	-	-	-	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1314</b>	<b>1224</b>	<b>1022</b>	<b>848</b>	<b>1136</b>	
<b>VARIABLE COSTS</b>						
Concentrates	446	407	356	381	395	
Hay, silage, forage & grazing	121	137	139	136	135	
Vet, medicine and sundries	95	94	87	96	92	
Leasing costs	-	-	-	-	-	
<b>TOTAL VARIABLE COSTS</b>	<b>662</b>	<b>638</b>	<b>582</b>	<b>613</b>	<b>622</b>	
Gross Margins - per cow	652	586	440	235	514	
- per hectare	1617	1231	766	390	1008	
- per 1000 litres	102	94	84	49	88	
Milk yield per cow (litres)	6385	6257	5234	4833	5815	
Milk price per litre (pence)	20.7	20.4	20.0	19.2	20.2	
Concentrates per litre (kg)	0.33	0.34	0.34	0.36	0.34	
Concentrates price per tonne (£)	191	185	197	206	191	
Stocking rate (ce per ha)	2.48	2.10	1.74	1.66	1.96	
Nitrogen used per hectare (kg)	145	157	117	105	135	

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

## DAIRY CALVES REARED AS REPLACEMENTS, 2009/10

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	22	27	32	19	100	
<b>ENTERPRISE OUTPUT</b>	£ per hectare					
	1488	1069	878	965	1042	
<b>VARIABLE COSTS</b>						
Concentrates <sup>2</sup>	319	254	338	434	334	
Hay, silage, forage & grazing	358	269	234	392	302	
Vet and medicine	26	25	34	63	38	
Sundries	23	30	47	71	45	
<b>TOTAL VARIABLE COSTS</b>	726	578	653	960	719	
<b>GROSS MARGIN</b>	762	491	225	5	323	
Concentrates per ce (kg)	624	410	577	820	596	
Concentrates price per tonne (£)	187	200	220	180	196	
Stocking rate (ce per ha)	2.13	2.12	1.93	2.17	2.07	
Price per calf bought/transferred-in (£)	100	104	100	82	94	
Price per heifer sold/transferred-out (£)	877	891	842	791	846	
Mortality (%)	0.4	1.8	3.5	2.0	2.1	

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

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

## DAIRY CALVES REARED AND SOLD AS STORES, 2009/10

	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>100</b>	
	<b>£ per hectare</b>	
<b>ENTERPRISE OUTPUT</b>	<b>671</b>	
<b>VARIABLE COSTS</b>		
Concentrates <sup>2</sup>	294	
Hay, silage, forage & grazing	188	
Vet and medicine	31	
Sundries	17	
<b>TOTAL VARIABLE COSTS</b>	<b>530</b>	
<b>GROSS MARGIN</b>	<b>141</b>	
<b>Concentrates per ce (kg)</b>	<b>1024</b>	
<b>Concentrates price per tonne (£)</b>	<b>178</b>	
<b>Stocking rate (ce per ha)</b>	<b>1.39</b>	
<b>Price per calf bought/transferred-in (£)</b>	<b>149</b>	
<b>Price per store sold (£)</b>	<b>553</b>	
<b>Mortality (%)</b>	<b>1.6</b>	

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

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

## DAIRY CALVES REARED AND SOLD AS FINISHED ANIMALS, 2009/10

	EXCELLENT	GOOD	MODERATE	POOR	TOTAL	OWN FARM
<b>% of survey farms<sup>1</sup></b>	24	29	29	18	100	
	£ per hectare					
<b>ENTERPRISE OUTPUT</b>	1338	1297	1293	604	1182	
<b>VARIABLE COSTS</b>						
Concentrates <sup>2</sup>	396	574	650	229	483	
Hay, silage, forage & grazing	200	229	306	206	237	
Vet and medicine	41	34	42	21	35	
Sundries	43	28	26	14	29	
<b>TOTAL VARIABLE COSTS</b>	680	865	1024	470	784	
<b>GROSS MARGIN</b>	658	432	269	134	398	
<b>Concentrates per ce (kg)</b>	937	1565	1233	603	1156	
<b>Concentrates price per tonne (£)</b>	157	161	178	221	169	
<b>Stocking rate (ce per ha)</b>	2.22	1.91	2.36	1.46	2.02	
<b>Price per calf bought/transferred-in (£)</b>	91	92	103	104	96	
<b>Price per finished animal sold (£)</b>	761	753	716	705	743	
<b>Mortality (%)</b>	1.6	5.1	1.2	2.9	2.6	

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

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

## BEEF CALVES REARED AND SOLD AS STORES, 2009/10

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>8</b>	<b>29</b>	<b>50</b>	<b>13</b>	<b>100</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>	<b>2426</b>	<b>809</b>	<b>643</b>	<b>229</b>	<b>705</b>	
<b>VARIABLE COSTS</b>						
Concentrates	1335	241	302	205	310	
Hay, silage, forage & grazing	181	109	110	127	114	
Vet and medicine	92	29	20	18	25	
Sundries	61	11	11	18	13	
<b>TOTAL VARIABLE COSTS</b>	<b>1669</b>	<b>390</b>	<b>443</b>	<b>368</b>	<b>462</b>	
<b>GROSS MARGIN</b>	<b>757</b>	<b>419</b>	<b>200</b>	<b>-139</b>	<b>243</b>	
<b>Concentrates per ce (kg)</b>	<b>4137</b>	<b>1170</b>	<b>1531</b>	<b>959</b>	<b>1501</b>	
<b>Concentrates price per tonne (£)</b>	<b>173</b>	<b>171</b>	<b>180</b>	<b>170</b>	<b>176</b>	
<b>Stocking rate (ce per ha)</b>	<b>1.87</b>	<b>1.20</b>	<b>1.09</b>	<b>1.26</b>	<b>1.17</b>	
<b>Price per calf bought/transferred-in (£)</b>	<b>400</b>	<b>345</b>	<b>349</b>	<b>410</b>	<b>360</b>	
<b>Price per store sold (£)</b>	<b>621</b>	<b>707</b>	<b>659</b>	<b>613</b>	<b>663</b>	
<b>Mortality (%)</b>	<b>0.0</b>	<b>0.2</b>	<b>0.7</b>	<b>2.6</b>	<b>0.6</b>	

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

## BEEF CALVES REARED AND SOLD AS FINISHED ANIMALS, 2009/10

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>13</b>	<b>42</b>	<b>28</b>	<b>17</b>	<b>100</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>	<b>1515</b>	<b>1188</b>	<b>753</b>	<b>527</b>	<b>949</b>	
<b>VARIABLE COSTS</b>						
Concentrates	402	398	255	226	320	
Hay, silage, forage & grazing	159	163	132	188	160	
Vet and medicine	27	26	28	34	28	
Sundries	32	19	17	26	22	
<b>TOTAL VARIABLE COSTS</b>	<b>620</b>	<b>606</b>	<b>432</b>	<b>474</b>	<b>530</b>	
<b>GROSS MARGIN</b>	<b>895</b>	<b>582</b>	<b>321</b>	<b>53</b>	<b>419</b>	
<b>Concentrates per ce (kg)</b>	<b>1626</b>	<b>1702</b>	<b>1276</b>	<b>1054</b>	<b>1448</b>	
<b>Concentrates price per tonne (£)</b>	<b>155</b>	<b>150</b>	<b>153</b>	<b>170</b>	<b>154</b>	
<b>Stocking rate (ce per ha)</b>	<b>1.59</b>	<b>1.48</b>	<b>1.29</b>	<b>1.26</b>	<b>1.39</b>	
<b>Price per calf bought/transferred-in (£)</b>	<b>434</b>	<b>406</b>	<b>400</b>	<b>424</b>	<b>413</b>	
<b>Price per finished animal sold (£)</b>	<b>926</b>	<b>900</b>	<b>897</b>	<b>957</b>	<b>911</b>	
<b>Mortality (%)</b>	<b>0.3</b>	<b>0.5</b>	<b>1.0</b>	<b>1.6</b>	<b>0.8</b>	

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



## FINISHING PURCHASED STORES, 2009/10

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	50	50	100	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>	1227	905	1079	
<b>VARIABLE COSTS</b>				
Concentrates	409	458	432	
Hay, silage, forage & grazing	167	179	173	
Vet and medicine	23	26	24	
Sundries	26	33	29	
<b>TOTAL VARIABLE COSTS</b>	625	696	658	
<b>GROSS MARGIN</b>	602	209	421	
<b>Concentrates per ce (kg)</b>	1702	2160	1890	
<b>Concentrates price per tonne (£)</b>	140	150	145	
<b>Stocking rate (ce per ha)</b>	1.72	1.41	1.58	
<b>Price per store bought (£)</b>	613	634	629	
<b>Price per finished animal sold (£)</b>	974	947	964	
<b>Mortality (%)</b>	0.2	0.5	0.3	

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

## SUCKLER COWS - NON LFA, 2009/10

	AVERAGE	OWN FARM	AVERAGE	OWN FARM
<b>Number of cows per farm<sup>1</sup></b>	36.8		36.8	
<b>Hectares per farm</b>	26.1		26.1	
	<b>£ per hectare</b>		<b>£ per cow</b>	
<b>ENTERPRISE OUTPUT</b>				
Calves	477		338	
Herd replacement	-32		-23	
<b>TOTAL ENTERPRISE OUTPUT</b>	445		315	
<b>VARIABLE COSTS</b>				
Concentrates	24		17	
Other purchased feed	2		1	
Hay, silage, forage and grazing	166		118	
Sundries	39		28	
Vet and medicines	30		21	
<b>TOTAL VARIABLE COSTS</b>	261		185	
<b>GROSS MARGIN</b>	184		130	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	124		124	
<b>Calves reared per cow</b>	0.86		0.86	
<b>Price per calf sold or transferred-out ( £ )</b>	392		392	
<b>Mortality - birth to weaning (%)</b>	1.6		1.6	
<b>Concentrates per cow ( kg )</b>	102		102	
<b>Concentrates price per tonne ( £ )</b>	168		168	
<b>Cows per hectare</b>	1.41		1.41	
<b>Stocking rate (ce per ha)</b>	1.48		1.48	

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

## SUCKLER COWS - DISADVANTAGED AREA 2009/10<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	12	28	48	12	100	
Average herd size	64	51	31	37	42	
	£ per cow					
<b>ENTERPRISE OUTPUT</b>						
Calves	417	339	322	263	339	
Herd replacement	-12	-5	-38	-47	-22	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>405</b>	<b>334</b>	<b>284</b>	<b>216</b>	<b>317</b>	
<b>VARIABLE COSTS</b>						
Concentrates	40	31	38	54	38	
Hay, silage, forage & grazing	95	104	117	115	108	
Vet and medicine	21	20	25	37	24	
Sundries	17	19	24	22	21	
<b>TOTAL VARIABLE COSTS</b>	<b>173</b>	<b>174</b>	<b>204</b>	<b>228</b>	<b>191</b>	
<b>GROSS MARGIN</b>	<b>232</b>	<b>160</b>	<b>80</b>	<b>-12</b>	<b>126</b>	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	<b>216</b>	<b>148</b>	<b>76</b>	<b>-11</b>	<b>118</b>	
Calves reared per cow	0.98	0.90	0.92	0.83	0.92	
Price per calf sold or transferred-out (£)	427	379	366	341	380	
Mortality - birth to weaning (%)	1.6	1.5	1.1	5.2	1.8	
Concentrates per cow (kg)	260	250	197	312	239	
Concentrates price per tonne (£)	153	109	184	175	149	

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

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

# SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2009/10<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	12	26	48	14	100	
Average herd size	47	46	39	29	41	
	£ per cow					
<b>ENTERPRISE OUTPUT</b>						
Calves	373	388	319	263	342	
Herd replacement	-25	-26	-38	-52	-34	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>348</b>	<b>362</b>	<b>281</b>	<b>211</b>	<b>308</b>	
<b>VARIABLE COSTS</b>						
Concentrates	33	35	48	52	42	
Hay, silage, forage & grazing	70	111	110	131	107	
Vet and medicine	20	18	27	21	23	
Sundries	13	16	18	18	17	
<b>TOTAL VARIABLE COSTS</b>	<b>136</b>	<b>180</b>	<b>203</b>	<b>222</b>	<b>189</b>	
<b>GROSS MARGIN</b>	<b>212</b>	<b>182</b>	<b>78</b>	<b>-11</b>	<b>119</b>	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	<b>195</b>	<b>167</b>	<b>73</b>	<b>-10</b>	<b>111</b>	
Calves reared per cow	0.89	0.96	0.86	0.86	0.89	
Price per calf sold or transferred-out (£)	403	406	375	342	386	
Mortality - birth to weaning (%)	0.8	1.8	1.6	2.7	1.6	
Concentrates per cow (kg)	219	202	280	305	251	
Concentrates price per tonne (£)	150	171	170	172	168	

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

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

## BREEDING EWES - NON LFA, 2009/10

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	22	30	39	9	100	
Number of ewes per farm	240	183	148	19	167	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	91	102	82	52	91	
Wool	2	1	1	1	2	
Flock replacement	10	-6	2	9	2	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>103</b>	<b>97</b>	<b>85</b>	<b>62</b>	<b>95</b>	
<b>VARIABLE COSTS</b>						
Concentrates	12	8	16	9	12	
Hay, silage, forage & grazing	19	18	15	30	18	
Vet, medicine and sundries	11	10	8	5	10	
<b>TOTAL VARIABLE COSTS</b>	<b>42</b>	<b>36</b>	<b>39</b>	<b>44</b>	<b>40</b>	
<b>GROSS MARGIN</b>	<b>61</b>	<b>61</b>	<b>46</b>	<b>18</b>	<b>55</b>	
<b>Gross Margin (per hectare)</b>	<b>592</b>	<b>461</b>	<b>271</b>	<b>121</b>	<b>407</b>	
Price per lamb sold (£)	67	69	66	59	68	
Lambing percentage	161	166	156	138	161	
Lambs reared per 100 ewes	155	153	145	122	151	
Wool per ewe (kg)	3.4	3.6	3.0	2.1	3.3	
Wool price per kg (p)	49	36	48	46	44	
Concentrates per ewe (kg)	59	43	89	49	64	
Concentrates price per tonne (£)	195	199	182	179	190	
Ewes per hectare	9.76	7.54	5.96	6.75	7.38	
Stocking rate (ce per ha)	1.89	1.45	1.34	1.30	1.51	
Ewe mortality (%)	2.5	5.9	5.0	13.5	4.6	
Lamb mortality per 100 ewes	6.2	12.7	10.8	16.2	10.0	

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

## BREEDING EWES - DISADVANTAGED AREA, 2009/10<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	18	27	41	14	100	
Number of ewes per farm	226	191	95	111	147	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	95	98	80	44	87	
Wool	1	1	1	1	1	
Flock replacement	4	2	8	0	4	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>100</b>	<b>101</b>	<b>89</b>	<b>45</b>	<b>92</b>	
<b>VARIABLE COSTS</b>						
Concentrates	9	14	21	14	14	
Hay, silage, forage & grazing	14	16	14	22	16	
Vet, medicine and sundries	6	8	9	16	9	
<b>TOTAL VARIABLE COSTS</b>	<b>29</b>	<b>38</b>	<b>44</b>	<b>52</b>	<b>39</b>	
<b>GROSS MARGIN</b>	<b>71</b>	<b>63</b>	<b>45</b>	<b>-7</b>	<b>53</b>	
Price per lamb sold (£)	72	68	67	49	68	
Lambing percentage	146	153	150	115	146	
Lambs reared per 100 ewes	137	145	142	110	139	
Wool per ewe (kg)	2.5	2.7	2.9	1.7	2.6	
Wool price per kg (p)	49	49	44	77	49	
Concentrates per ewe (kg)	43	69	104	56	70	
Concentrates price per tonne (£)	206	195	197	245	202	
Ewes per hectare	10.11	7.01	6.52	7.22	7.53	
Stocking rate (ce per ha)	1.96	1.40	1.30	1.69	1.52	
Ewe mortality (%)	4.5	4.4	6.1	5.1	4.9	
Lamb mortality per 100 ewes	8.6	7.7	7.7	5.4	7.7	

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

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

# BREEDING EWES - SEVERELY DISADVANTAGED AREA (CROSS-BRED FLOCK), 2009/10<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	16	37	37	10	100	
Number of ewes per farm	81	145	198	440	185	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	109	74	66	78	74	
Wool	2	1	1	1	1	
Flock replacement	4	8	5	-17	0	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>115</b>	<b>83</b>	<b>72</b>	<b>62</b>	<b>75</b>	
<b>VARIABLE COSTS</b>						
Concentrates	19	13	15	23	17	
Hay, silage, forage & grazing	17	16	19	16	17	
Vet, medicine and sundries	11	8	12	18	12	
<b>TOTAL VARIABLE COSTS</b>	<b>47</b>	<b>37</b>	<b>46</b>	<b>57</b>	<b>46</b>	
<b>GROSS MARGIN</b>	<b>68</b>	<b>46</b>	<b>26</b>	<b>5</b>	<b>29</b>	
Price per lamb sold (£)	70	61	64	60	63	
Lambing percentage	166	145	137	143	143	
Lambs reared per 100 ewes	156	137	130	135	135	
Wool per ewe (kg)	2.7	2.6	3.0	2.5	2.7	
Wool price per kg (p)	59	50	40	41	44	
Concentrates per ewe (kg)	98	68	84	115	88	
Concentrates price per tonne (£)	193	189	178	194	187	
Ewe mortality (%)	3.7	3.9	4.5	5.5	4.5	
Lamb mortality per 100 ewes	10.9	8.3	6.9	8.4	8.0	

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

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

# BREEDING EWES - SEVERELY DISADVANTAGED AREA (HARDY HILL BREEDS), 2009/10<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	19	31	38	12	100	
Number of ewes per farm	351	229	264	373	283	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	63	55	52	24	51	
Wool	1	1	1	1	1	
Flock replacement	5	12	4	1	6	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>69</b>	<b>68</b>	<b>57</b>	<b>26</b>	<b>58</b>	
<b>VARIABLE COSTS</b>						
Concentrates	11	16	14	4	12	
Hay, silage, forage & grazing	9	16	16	14	14	
Vet, medicine and sundries	11	9	10	8	10	
<b>TOTAL VARIABLE COSTS</b>	<b>31</b>	<b>41</b>	<b>40</b>	<b>26</b>	<b>36</b>	
<b>GROSS MARGIN</b>	<b>38</b>	<b>27</b>	<b>17</b>	<b>0</b>	<b>22</b>	
Price per lamb sold (£)	63	60	56	48	58	
Lambing percentage	131	129	123	91	122	
Lambs reared per 100 ewes	119	122	114	72	111	
Wool per ewe (kg)	2.4	2.2	2.9	1.5	2.4	
Wool price per kg (p)	35	59	39	40	43	
Concentrates per ewe (kg)	59	84	72	20	64	
Concentrates price per tonne (£)	179	184	190	200	186	
Ewe mortality (%)	10.9	5.3	7.3	15.0	8.8	
Lamb mortality per 100 ewes	12.1	7.4	9.5	18.7	11.0	

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

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



## PIGS - BIRTH TO BACON, 2009/10

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	50	50	100	
<b>Number of finished pigs per farm</b>	2678	1628	2153	
<b>Number of sows per farm</b>	119	93	107	
	<b>£ per pig</b>			
<b>ENTERPRISE OUTPUT</b>	106.66	105.74	106.31	
<b>VARIABLE COSTS</b>				
<b>Feedingstuffs</b>	56.82	70.78	62.10	
<b>Vet and medicine</b>	1.25	2.32	1.66	
<b>Sundries</b>	2.57	1.52	2.18	
<b>TOTAL VARIABLE COSTS</b>	60.64	74.62	65.94	
<b>GROSS MARGIN</b>	46.02	31.12	40.37	
<b>Price of meal equivalent per tonne (£)</b>	194	218	203	
<b>Meal equivalent per finished pig (kg)</b>	293	325	305	
<b>Litters per sow per year</b>	2.2	1.8	2.0	
<b>Live births per litter</b>	12.5	10.7	11.8	
<b>Pigs weaned per litter</b>	10.6	9.3	10.1	
<b>Pigs weaned per sow per year</b>	23.1	17.2	20.5	
<b>Price of finished pig sold (£)</b>	106.71	105.74	106.34	
<b>Mortality - suckers (%)</b>	14.8	9.3	12.8	
<b>Mortality - weaners (%)</b>	3.5	3.2	3.4	

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

## SPRING BARLEY (2009 Crop)

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>14</b>	<b>42</b>	<b>28</b>	<b>16</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>12.2</b>	<b>16.1</b>	<b>17.7</b>	<b>15.6</b>	<b>15.9</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>						
<b>Grain</b>	<b>552</b>	<b>556</b>	<b>496</b>	<b>402</b>	<b>512</b>	
<b>Straw</b>	<b>263</b>	<b>189</b>	<b>214</b>	<b>152</b>	<b>199</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>815</b>	<b>745</b>	<b>710</b>	<b>554</b>	<b>711</b>	
<b>VARIABLE COSTS</b>						
<b>Seed</b>	<b>59</b>	<b>61</b>	<b>75</b>	<b>55</b>	<b>64</b>	
<b>Fertilisers</b>	<b>147</b>	<b>146</b>	<b>183</b>	<b>184</b>	<b>164</b>	
<b>Sprays</b>	<b>61</b>	<b>69</b>	<b>102</b>	<b>88</b>	<b>81</b>	
<b>Sundries</b>	<b>18</b>	<b>20</b>	<b>24</b>	<b>17</b>	<b>21</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>285</b>	<b>296</b>	<b>384</b>	<b>344</b>	<b>330</b>	
<b>GROSS MARGIN</b>	<b>530</b>	<b>449</b>	<b>326</b>	<b>210</b>	<b>381</b>	
<b>Grain (tonnes per ha)</b>	<b>5.40</b>	<b>5.15</b>	<b>5.18</b>	<b>3.99</b>	<b>5.00</b>	
<b>Straw (tonnes per ha)</b>	<b>4.16</b>	<b>2.82</b>	<b>3.83</b>	<b>2.90</b>	<b>3.29</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>608</b>	<b>480</b>	<b>532</b>	<b>587</b>	<b>527</b>	
<b>Grain price per tonne (£)</b>	<b>102</b>	<b>108</b>	<b>96</b>	<b>101</b>	<b>102</b>	
<b>Straw price per tonne (£)</b>	<b>63</b>	<b>67</b>	<b>56</b>	<b>52</b>	<b>60</b>	

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

## WINTER WHEAT (2009 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>43</b>	<b>57</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>7.9</b>	<b>19.2</b>	<b>14.3</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	<b>880</b>	<b>804</b>	<b>822</b>	
<b>Straw</b>	<b>326</b>	<b>232</b>	<b>254</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1206</b>	<b>1036</b>	<b>1076</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>84</b>	<b>72</b>	<b>75</b>	
<b>Fertilisers</b>	<b>152</b>	<b>223</b>	<b>206</b>	
<b>Sprays</b>	<b>118</b>	<b>152</b>	<b>144</b>	
<b>Sundries</b>	<b>2</b>	<b>89</b>	<b>68</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>356</b>	<b>536</b>	<b>493</b>	
<b>GROSS MARGIN</b>	<b>850</b>	<b>500</b>	<b>583</b>	
<b>Grain (tonnes per ha)</b>	<b>9.64</b>	<b>7.53</b>	<b>8.03</b>	
<b>Straw (tonnes per ha)</b>	<b>5.39</b>	<b>5.30</b>	<b>5.32</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>527</b>	<b>817</b>	<b>748</b>	
<b>Grain price per tonne (£)</b>	<b>91</b>	<b>107</b>	<b>102</b>	
<b>Straw price per tonne (£)</b>	<b>60</b>	<b>44</b>	<b>48</b>	

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

## WINTER BARLEY (2009 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>45</b>	<b>55</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>10.7</b>	<b>14.5</b>	<b>12.8</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	<b>757</b>	<b>745</b>	<b>749</b>	
<b>Straw</b>	<b>384</b>	<b>218</b>	<b>281</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1141</b>	<b>963</b>	<b>1030</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>51</b>	<b>66</b>	<b>60</b>	
<b>Fertilisers</b>	<b>150</b>	<b>247</b>	<b>210</b>	
<b>Sprays</b>	<b>127</b>	<b>124</b>	<b>125</b>	
<b>Sundries</b>	<b>17</b>	<b>65</b>	<b>47</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>345</b>	<b>502</b>	<b>442</b>	
<b>GROSS MARGIN</b>	<b>796</b>	<b>461</b>	<b>588</b>	
<b>Grain (tonnes per ha)</b>	<b>7.03</b>	<b>7.32</b>	<b>7.21</b>	
<b>Straw (tonnes per ha)</b>	<b>5.58</b>	<b>4.72</b>	<b>5.05</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>519</b>	<b>778</b>	<b>679</b>	
<b>Grain price per tonne (£)</b>	<b>108</b>	<b>102</b>	<b>104</b>	
<b>Straw price per tonne (£)</b>	<b>69</b>	<b>46</b>	<b>56</b>	

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

## SPRING WHEAT & SPRING OATS (2009 Crops)

	SPRING WHEAT	OWN FARM	SPRING OATS	OWN FARM
<b>% of survey farms<sup>1</sup></b>	100		100	
<b>Hectares per farm</b>	15.1		17.4	
	<b>£ per hectare</b>		<b>£ per hectare</b>	
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	608		589	
<b>Straw</b>	190		178	
<b>TOTAL ENTERPRISE OUTPUT</b>	798		766	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	81		40	
<b>Fertilisers</b>	140		114	
<b>Sprays</b>	101		66	
<b>Sundries</b>	14		30	
<b>TOTAL VARIABLE COSTS</b>	336		250	
<b>GROSS MARGIN</b>	462		516	
<b>Grain (tonnes per ha)</b>	7.11		4.85	
<b>Straw (tonnes per ha)</b>	3.34		4.17	
<b>Fertilisers used per hectare (product weight, kg)</b>	741		411	
<b>Grain price per tonne (£)</b>	83		120	
<b>Straw price per tonne (£)</b>	57		43	

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

## WARE POTATOES (2009 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>50</b>	<b>50</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>6.2</b>	<b>23.8</b>	<b>15.0</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Current Crop</b>	<b>4708</b>	<b>3113</b>	<b>3443</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>457</b>	<b>499</b>	<b>491</b>	
<b>Fertilisers</b>	<b>385</b>	<b>518</b>	<b>491</b>	
<b>Sprays</b>	<b>308</b>	<b>330</b>	<b>325</b>	
<b>Contract / casual wages</b>	<b>55</b>	<b>399</b>	<b>327</b>	
<b>Sundries</b>	<b>154</b>	<b>165</b>	<b>163</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>1359</b>	<b>1911</b>	<b>1797</b>	
<b>GROSS MARGIN</b>	<b>3349</b>	<b>1202</b>	<b>1646</b>	
<b>Yield of ware per hectare (tonnes)</b>	<b>27</b>	<b>22</b>	<b>23</b>	
<b>Seed used per hectare (tonnes)</b>	<b>2.43</b>	<b>2.31</b>	<b>2.33</b>	
<b>Fertiliser used per hectare (product weight, kg)</b>	<b>981</b>	<b>1292</b>	<b>1228</b>	
<b>Price per tonne ware (£)</b>	<b>163</b>	<b>137</b>	<b>144</b>	

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

## HAY, SILAGE, GRAZING AND FORAGE CROPS 2009/10

	Fertiliser	Seed	Purchased Hay, Silage & Straw	Contract Work	Casual Wages	Sprays	Sundries	Total Net Cost <sup>1</sup>
	£ per hectare							
8.0-19.9 Hectares	51.76	3.23	19.13	61.69	-	5.11	2.26	140.76
20.0-39.9 Hectares	89.43	3.11	16.89	74.45	0.76	4.76	5.36	192.37
40 and over Hectares	88.28	4.51	19.02	56.69	0.40	3.55	5.71	177.43
8 and over	87.96	4.34	18.79	58.66	0.44	3.70	5.63	178.58
2 + Over Cow Equivalents/ Hectare	135.50	6.76	38.83	86.09	0.70	5.35	8.01	279.25
1.5 - 1.9 Cow Equivalents/ Hectare	87.66	4.42	18.87	60.45	0.21	3.41	6.00	180.89
1.25-1.49 Cow Equivalents/ Hectare	77.95	4.42	8.94	53.31	0.81	3.08	6.48	155.00
Under 1.25 Cow Equivalents/ Hectare	47.48	1.85	4.79	32.98	0.20	2.73	2.43	91.19
	87.96	4.34	18.79	58.66	0.44	3.70	5.63	178.58

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

## FIXED COSTS DAIRY FARMS 2009/10

	VERY SMALL	SMALL	MEDIUM	LARGE
<b>Utilised agricultural area per farm</b>	<b>32.8</b>	<b>47.2</b>	<b>73.3</b>	<b>138.5</b>
<b>Adjusted forage area per farm</b>	<b>32.2</b>	<b>45.3</b>	<b>68.2</b>	<b>128.4</b>
<b>Total cow equivalents per farm</b>	<b>49.0</b>	<b>82.3</b>	<b>139.5</b>	<b>283.2</b>
<b>of which cattle</b>	<b>48.9</b>	<b>81.6</b>	<b>139.4</b>	<b>279.8</b>
<b>of which sheep</b>	<b>0.1</b>	<b>0.7</b>	<b>0.1</b>	<b>3.4</b>
<b>Stocking rate (C.E. per hectare)</b>	<b>1.5</b>	<b>1.8</b>	<b>2.0</b>	<b>2.2</b>
	<b>£ per farmed hectare</b>			
<b>Fixed costs (excluding labour)</b>				
<b>Conacre rent</b>	<b>42</b>	<b>36</b>	<b>69</b>	<b>105</b>
<b>Depreciation of fixed capital expenditure</b>	<b>91</b>	<b>129</b>	<b>183</b>	<b>232</b>
<b>Depreciation of machinery and equipment</b>	<b>114</b>	<b>126</b>	<b>156</b>	<b>147</b>
<b>Upkeep and running costs of machinery and equipment</b>	<b>148</b>	<b>163</b>	<b>148</b>	<b>156</b>
<b>Farm fuel</b>	<b>48</b>	<b>46</b>	<b>44</b>	<b>46</b>
<b>Rates</b>	<b>36</b>	<b>25</b>	<b>18</b>	<b>15</b>
<b>Building repairs</b>	<b>39</b>	<b>53</b>	<b>52</b>	<b>56</b>
<b>Miscellaneous</b>	<b>50</b>	<b>45</b>	<b>37</b>	<b>33</b>
<b>Total Fixed Costs (excluding labour)</b>	<b>568</b>	<b>623</b>	<b>707</b>	<b>790</b>
<b>LABOUR</b>				
<b>- Farmer and spouse</b>	<b>742</b>	<b>599</b>	<b>427</b>	<b>256</b>
<b>- Family (exclud. farmer and spouse)</b>	<b>115</b>	<b>143</b>	<b>314</b>	<b>219</b>
<b>- Hired</b>	<b>5</b>	<b>4</b>	<b>6</b>	<b>31</b>



## FIXED COSTS CATTLE & SHEEP FARMS 2009/10

	SDA	DA	LFA	NON LFA
<b>Utilised agricultural area per farm</b>	<b>107.3</b>	<b>67.8</b>	<b>92.5</b>	<b>64.9</b>
<b>Adjusted forage area per farm</b>	<b>67.4</b>	<b>59.6</b>	<b>64.5</b>	<b>58.8</b>
<b>Total cow equivalents per farm</b>	<b>87.6</b>	<b>87.8</b>	<b>87.6</b>	<b>94.4</b>
<b>of which cattle</b>	<b>54.0</b>	<b>69.6</b>	<b>59.9</b>	<b>79.2</b>
<b>of which sheep</b>	<b>33.5</b>	<b>18.1</b>	<b>27.8</b>	<b>15.2</b>
<b>Stocking rate (C.E. per hectare)</b>	<b>1.3</b>	<b>1.5</b>	<b>1.4</b>	<b>1.6</b>
<b>Fixed costs (excluding labour)</b>	<b>£ per farmed hectare</b>			
<b>Conacre rent</b>	<b>24</b>	<b>26</b>	<b>25</b>	<b>53</b>
<b>Depreciation of fixed capital expenditure</b>	<b>34</b>	<b>70</b>	<b>44</b>	<b>78</b>
<b>Depreciation of machinery and equipment</b>	<b>62</b>	<b>111</b>	<b>75</b>	<b>120</b>
<b>Upkeep and running costs of machinery and equipment</b>	<b>66</b>	<b>103</b>	<b>76</b>	<b>112</b>
<b>Farm fuel</b>	<b>5</b>	<b>9</b>	<b>6</b>	<b>12</b>
<b>Rates</b>	<b>5</b>	<b>15</b>	<b>8</b>	<b>11</b>
<b>Building repairs</b>	<b>21</b>	<b>48</b>	<b>28</b>	<b>49</b>
<b>Miscellaneous</b>	<b>18</b>	<b>32</b>	<b>22</b>	<b>35</b>
<b>Total Fixed Costs (excluding labour)</b>	<b>235</b>	<b>414</b>	<b>284</b>	<b>470</b>
<b>LABOUR</b>				
- Farmer and spouse	200	362	244	340
- Family (exclud. farmer and spouse)	54	89	63	132
- Hired	6	9	7	28

## FIXED COSTS CROPPING, MIXED LIVESTOCK & PIG FARMS 2009/10

	CEREALS	GENERAL CROPPING	MIXED LIVESTOCK	PIGS
Utilised agricultural area per farm	68.9	68.9	61.9	7.6
Adjusted forage area per farm	8.9	-	45.9	7.6
Total cow equivalents per farm	11.9	-	78.5	10.5
of which cattle	5.9	-	62.9	7.7
of which sheep	6	-	15.6	2.8
Stocking rate (C.E. per hectare)	1.3	-	1.7	1.4
<b>Fixed costs (excluding labour)</b>		<b>£ per farmed hectare</b>		<b>£ per 100 farm output</b>
Conacre rent	46	320	81	0.06
Depreciation of fixed capital expenditure	49	45	59	2.19
Depreciation of machinery and equipment	230	288	316	3.40
Upkeep and running costs of machinery and equipment	178	216	266	2.41
Farm fuel	11	21	34	2.48
Rates	10	10	16	0.23
Building repairs	26	28	51	1.11
Miscellaneous	42	29	47	1.07
<b>Total Fixed Costs (excluding labour)</b>	<b>592</b>	<b>957</b>	<b>870</b>	<b>12.95</b>
<b>LABOUR</b>				
- Farmer and spouse	365	262	503	8.77
- Family (exclud. farmer and spouse)	43	129	222	0.98
- Hired	3	68	46	2.06

## TERMS AND DEFINITIONS

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

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

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

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

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

**Fertilisers:** expenditure on fertilisers.

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

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

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

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

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

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

**Depreciation of machinery and equipment:** depreciation of machinery and equipment calculated on a replacement cost basis (normally over 4 years for self propelled machinery and 7 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 with more than two-thirds of their total Standard Gross Margin (SGM) from dairying (including associated young stock).
- Cattle and Sheep** Farms which do not qualify as Dairy farms but have more than two-thirds of their total SGM from 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 with more than two-thirds of their total SGM from cereals, oilseeds and set-aside.
- General Cropping** Farms which do not qualify as cereals farms but have more than two-thirds of their total SGM from arable (not horticultural) crops or in a mixture of arable and horticultural crops where arable crops account for more than one third of their total SGM.
- Mixed Livestock** Farms with crops that account for one-third, but less than two-thirds of total SGM and livestock that account for one-third, but less than two-thirds of total SGM.
- Pigs** Farms with more than two-thirds of their total SGM from pigs.

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