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Farm Performance in Scotland

2017 crop year¹

Enterprise Gross Margins

Farm Business Survey
SAC Consulting
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¹ Based on a survey of Scottish farms with year ends ranging from 30/11/17 to 31/5/18

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Acknowledgements

Farm Business Survey

SAC Consulting gratefully acknowledges the assistance of co-operating farmers, and in many cases their accountants, who have allowed access to sensitive farm business records and given of their time on a voluntary basis.

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Due acknowledgement should be made to RESAS when these benchmarks are used for any purpose.

Overview

1. The enterprise gross margins are drawn from farms included in the Farm Business Survey. Used correctly, gross margins are a helpful tool for improving farm performance. However care must be taken in their use, so keep the following in mind when using these benchmarks.

- a. A livestock farm with an excellent gross margin per head or per hectare may not necessarily achieve excellent overall profitability. Remember gross margins only include the cost of variable inputs (eg, concentrates, vet & med).
- b. A high gross margin per head will not result in a high gross margin per hectare if stocking rate is low. Furthermore, a lower level of per head performance is likely where running large flocks or herds as performance per labour unit is typically more relevant. Hence the identification of the “upper” 25% group based on per head performance is for convenience only.
- c. The relationship between per hectare crop gross margins and overall profitability is stronger, but not fool proof. So again, view crop gross margins in the context of overall farm profitability.
- d. Gross margin performance in a single year can vary markedly because of both good (eg, sold on the right day) and bad fortune (eg, localised heavy rainfall, disease outbreak).
- e. Gross margins must therefore be considered in the context of overall farm performance, size, stage of development, number of labour units, objectives and your luck in that year. They are best viewed over a number of years.

2. No upper 25% benchmark is calculated where the total sample is less than 20. There are also no organic enterprise benchmarks available due to the limited number of such farms in the survey.

3. Specific points to remember;

- a. Crop output and main inputs are adjusted to the crop year. Future “crops in store for sale” are based on the actual sales.
- b. Where grain and/or straw used on own farm, the value is based on local ex-farm prices.
- c. The convention is to measure grain at 15% moisture. However, grain for own use is typically not dried to this level especially where an additive like propcorn is used. While we aim to adjust to a common moisture basis, this is not always possible. As a result, yields where grain is used on farm are sometimes overestimated.
- d. Drying fuel is not included as a Sundry Crop Expense, but included in Power & Machinery, which would be reflected in net rather than gross margins. The cost of contracting (eg, combining, silage harvesting, livestock haulage) is also counted as a fixed cost to allow fair comparison with farmers that complete these operations with their own machinery.
- e. The suckler cow enterprise options include the sale of calves at various stages including finished (ie, rearer finishers). The cattle finishing enterprise typically covers farms that buy in suckled calves or older stores for finishing.
- f. Forage costs (seed, fertiliser, lime, sprays, and sundries; eg. bale wrap) are shown for each livestock farm type.

4. Remember that benchmarking has limitations. Some variation within farm type will reflect farming in a kinder area or for instance being contracted to a milk buyer offering a better milk price. Performance will also vary between years thanks to simply being unlucky with the weather or selling at the wrong time. Therefore when benchmarking try to establish “current performance” based on the past few years.

5. If you need further explanation please call Kev Bevan 01292 525029

Winter Wheat

2017 Crop Year

	Lower	Average	Upper
	25%*		25%*
KEY PERFORMANCE INDICATORS			
Area grown (ha)	47.64	44.28	48.61
Grain yield (t/ha)	6.63	8.63	10.78
Grain price (£/t)	144	144	147
Gross margin per hectare (£/ha)	515	848	1202
MARGIN DETAIL			
	£/ha	£/ha	£/ha
Crop sold in financial year	625	889	1114
Crop fed in financial year	3	31	50
Crop for private or wages in financial year			
Crop in store for future sale / own feed	318	317	410
Crop in store for own seed	10	9	9
Total crop revenue	956	1246	1583
Straw sold in financial year	36	39	39
Straw used by own livestock	10	21	27
Straw closing valuation	3	19	8
Total straw revenue	50	79	74
OUTPUT			
	1006	1325	1657
Seeds	79	76	78
Fertiliser	206	206	188
Crop chemicals	190	172	161
Sundry Crop Expenses	16	24	28
VARIABLE COSTS	490	478	455
GROSS MARGIN	515	848	1202
TOTAL ENTERPRISE GROSS MARGIN	24545	37524	58445

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 80 Farms

Spring Barley

2017 Crop Year

	Lower	Average	Upper
KEY PERFORMANCE INDICATORS	25%*		25%*
Area grown (ha)	28.00	52.08	74.32
Grain yield (t/ha)	4.82	6.07	6.87
Grain price (£/t)	128	151	163
Gross margin per hectare (£/ha)	392	711	923
MARGIN DETAIL	£/ha	£/ha	£/ha
Crop sold in financial year	323	710	953
Crop fed in financial year	184	102	47
Crop for private or wages in financial year			
Crop in store for future sale / own feed	105	94	110
Crop in store for own seed	6	13	13
Total crop revenue	618	918	1123
Straw sold in financial year	38	55	80
Straw used by own livestock	46	54	43
Straw closing valuation	36	34	42
Total straw revenue	120	143	165
OUTPUT	738	1061	1287
Seed	76	70	70
Fertiliser	144	147	159
Crop chemicals	98	93	89
Sundry Crop Expenses	28	40	46
VARIABLE COSTS	346	350	364
GROSS MARGIN	392	711	923
TOTAL ENTERPRISE GROSS MARGIN	10972	37021	68596

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 184 Farms

Winter Barley

2017 Crop Year

	Lower		Upper
KEY PERFORMANCE INDICATORS	25%*	Average	25%*
Area grown (ha)	36.73	29.46	20.90
Grain yield (t/ha)	6.70	7.68	8.77
Grain price (£/t)	128	129	126
Gross margin per hectare (£/ha)	483	663	830
MARGIN DETAIL	£/ha	£/ha	£/ha
Crop sold in financial year	726	697	489
Crop fed in financial year	42	178	286
Crop for private or wages in financial year			
Crop in store for future sale / own feed	83	105	306
Crop in store for own seed	8	8	23
Total crop revenue	858	989	1103
Straw sold in financial year	27	63	87
Straw used by own livestock	11	40	78
Straw closing valuation		6	18
Total straw revenue	38	109	183
OUTPUT	896	1098	1287
Seed	64	68	81
Fertiliser	212	199	188
Crop chemicals	115	147	174
Sundry Crop Expenses	22	21	14
VARIABLE COSTS	413	435	457
GROSS MARGIN	483	663	830
TOTAL ENTERPRISE GROSS MARGIN	17736	19533	17347

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 25 Farms

Mixed Barley				
2017 Crop Year				
		Lower		Upper
KEY PERFORMANCE INDICATORS		25%*	Average	25%*
Area grown (ha)		63.85	84.31	94.82
Grain yield (t/ha)		5.53	6.43	7.02
Grain price (£/t)		135	151	169
Gross margin per hectare (£/ha)		416	683	880
MARGIN DETAIL		£/ha	£/ha	£/ha
Crop sold in financial year		463	772	1073
Crop fed in financial year		156	115	74
Crop for private or wages in financial year				
Crop in store for future sale / own feed		126	67	28
Crop in store for own seed		3	15	10
Total crop revenue		748	969	1186
Straw sold in financial year		23	51	81
Straw used by own livestock		10	44	37
Straw closing valuation		21	16	16
Total straw revenue		53	111	134
OUTPUT		801	1080	1320
Seed		76	73	83
Fertiliser		159	156	141
Crop chemicals		131	114	101
Sundry Crop Expenses		18	55	115
VARIABLE COSTS		385	397	440
GROSS MARGIN		416	683	880
TOTAL ENTERPRISE GROSS MARGIN		26532	57593	83421

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 40 Farms

Winter Oil Seed Rape				
2017 Crop Year				
		Lower		Upper
KEY PERFORMANCE INDICATORS		25%*	Average	25%*
Area grown (ha)		19.97	27.00	33.06
Grain yield (t/ha)		3.31	4.27	4.65
Grain price (£/t)		307	323	338
Gross margin per hectare (£/ha)		509	925	1196
MARGIN DETAIL		£/ha	£/ha	£/ha
Crop sold in financial year		833	1163	1142
Crop fed in financial year				
Crop for private or wages in financial year				
Crop in store for future sale / own feed		182	218	430
Crop in store for own seed				
Total crop revenue		1016	1381	1572
Straw sold in financial year			19	25
Straw used by own livestock				
Straw closing valuation				
Total straw revenue			19	25
OUTPUT		1016	1400	1597
Seed		73	59	51
Fertiliser		194	210	170
Crop chemicals		188	173	163
Sundry Crop Expenses		52	32	17
VARIABLE COSTS		506	475	401
GROSS MARGIN		509	925	1196
TOTAL ENTERPRISE GROSS MARGIN		10170	24974	39533

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 39 Farms

Winter Oats				
2017 Crop Year				
		Lower		Upper
KEY PERFORMANCE INDICATORS		25%*	Average	25%*
Area grown (ha)			26.75	
Grain yield (t/ha)			7.08	
Grain price (£/t)			142	
Gross margin per hectare (£/ha)			770	
MARGIN DETAIL		£/ha	£/ha	£/ha
Crop sold in financial year			592	
Crop fed in financial year			9	
Crop for private or wages in financial year				
Crop in store for future sale / own feed			385	
Crop in store for own seed			21	
Total crop revenue			1008	
Straw sold in financial year			24	
Straw used by own livestock			41	
Straw closing valuation				
Total straw revenue			66	
OUTPUT			1073	
Seed			66	
Fertiliser			144	
Crop chemicals			81	
Sundry Crop Expenses			13	
VARIABLE COSTS			304	
GROSS MARGIN			770	
TOTAL ENTERPRISE GROSS MARGIN			20588	

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 11 Farms

Spring Oats

2017 Crop Year

	Lower	Average	Upper
KEY PERFORMANCE INDICATORS	25%*	Average	25%*
Area grown (ha)	19.53	18.32	18.65
Grain yield (t/ha)	4.80	5.97	7.51
Grain price (£/t)	129	137	143
Gross margin per hectare (£/ha)	370	617	927
MARGIN DETAIL	£/ha	£/ha	£/ha
Crop sold in financial year	386	612	964
Crop fed in financial year	70	72	62
Crop for private or wages in financial year			
Crop in store for future sale / own feed	162	123	36
Crop in store for own seed		9	11
Total crop revenue	618	816	1073
Straw sold in financial year	9	21	13
Straw used by own livestock	59	90	123
Straw closing valuation	10	5	
Total straw revenue	78	117	136
OUTPUT	697	933	1209
Seed	72	66	58
Fertiliser	127	134	128
Crop chemicals	117	94	64
Sundry Crop Expenses	11	21	33
VARIABLE COSTS	327	316	282
GROSS MARGIN	370	617	927
TOTAL ENTERPRISE GROSS MARGIN	7220	11305	17294

*Where less than 20 enterprises available no Upper Quartile calculated

Includes 50 Farms

Potatoes				
2017 Crop Year				
		Lower	Average	Upper
KEY PERFORMANCE INDICATORS		25%*		25%*
Area grown (ha)			47.63	
Potato yield (t/ha)			44.83	
Potato price (£/t)			160	
Gross margin per hectare (£/ha)			5090	
MARGIN DETAIL		£/ha	£/ha	£/ha
Potatoes sold			5361	
Potatoes fed				
Potatoes for private & wages				
Potatoes in store for future sale / own feed			1280	
Potatoes in store for own seed			554	
Total crop revenue			7195	
OUTPUT			7195	
Seed			831	
Fertiliser			399	
Crop chemicals			586	
Sundry Crop Expenses			288	
VARIABLE COSTS			2105	
GROSS MARGIN			5090	
TOTAL ENTERPRISE GROSS MARGIN			242474	

*Where less than 40 enterprises available no Upper Quartile calculated

Includes 16 Farms

Note: Includes both seed and ware enterprises

Forage costs		Farm no 13489		
2017 Crop Year				
		Lower	Average	Upper
		25%*		25%*
Hill		£/ha	£/ha	£/ha
Seed		9	5	
Fertiliser		77	39	6
Crop chemicals		6	2	0
Sundry Crop Expenses (eg silage wrap)		3	2	1
VARIABLE COSTS		95	47	6
<i>Includes 26 Farms</i>				
Upland		£/ha	£/ha	£/ha
Seed		13	7	3
Fertiliser		143	78	35
Crop chemicals		4	3	2
Sundry Crop Expenses (eg silage wrap)		24	10	5
VARIABLE COSTS		184	99	46
<i>Includes 156 Farms</i>				
Dairy (LFA and non-LFA)		£/ha	£/ha	£/ha
Seed		25	11	8
Fertiliser		174	127	78
Crop chemicals		13	10	10
Sundry Crop Expenses (eg silage wrap)		31	17	11
VARIABLE COSTS		243	165	107
<i>Includes 39 Farms</i>				
Non-LFA Beef and Sheep		£/ha	£/ha	£/ha
Seed		31	16	11
Fertiliser		179	95	57
Crop chemicals		14	7	3
Sundry Crop Expenses (eg silage wrap)		41	19	17
VARIABLE COSTS		265	138	87
<i>Includes 139 Farms</i>				

*Where less than 20 enterprises available no Upper Quartile calculated

NB Excludes contracting costs.

Dairy forage costs combine forage used by cows, followers and dairy beef enterprises.

Dairy cows									
KEY PERFORMANCE INDICATORS		Farm		Lower 25%~		Average		Upper 25%~	
Herd size (hd)*				133		174		237	
Yield per cow (ℓ)				6882		7638		7872	
Yield per forage hectare (ℓ)				6855		9306		11157	
Grazing Livestock Units (GLU)				134		175		238	
Share of Adjusted Forage Area(adj.ha)				41		52		67	
Stocking rate (hd/adj.ha)				1.80		2.01		2.24	
Gross Margin per litre (ppℓ)				9.16		13.93		16.64	
Gross Margin per head (£/hd)				631		1064		1310	
Gross Margin per GLU (£/GLU)				627		1058		1303	
Gross Margin per hectare (£/adj.ha)				1135		2140		2931	
MARGIN DETAIL		ppℓ		£/hd		ppℓ		£/hd	
Sales									
Milk sold (ℓ)				25.1		1725		27.4	
Milk used on farm and for private (ℓ)				0.1		8		0.2	
Stock bulls				0.0		3		0.0	
Cows				2.1		144		1.8	
Calves				0.3		23		0.5	
Calves transferred				1.7		115		1.5	
Total Sales				29.3		2018		31.6	
Closing Valuation				14.2		977		13.4	
less Purchases									
Stock bulls				0.0		3		0.1	
Purchased replacements				1.0		72		0.4	
Home reared replacements				5.0		346		4.8	
Total Purchases				6.1		421		5.3	
Opening Valuation				14.1		969		13.1	
BLSA				-0.2		-10		0.0	
OUTPUT				23.5		1616		26.6	
Homegrown concentrates				0.1		6		0.2	
Purchased concentrates				9.0		623		8.2	
Roughages				0.1		66		0.7	
Homegrown straw				0.0		2		0.0	
Keep taken				0.0		3		0.1	
Vet & Med				0.7		47		0.7	
Sundry Livestock Expenses				1.8		122		1.6	
Forage costs				1.7		116		1.1	
VARIABLE COSTS				14.3		985		12.6	
GROSS MARGIN				9.2		631		13.9	
ENTERPRISE GROSS MARGIN				83739		184591		310404	

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 37 Farms

*Herd size = Average of opening and closing cow numbers.

Dairy				
Dairy followers		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Herd size (hd)*			108	
Grazing Livestock Units (GLU)			85	
Share of Adjusted Forage Area (adj.ha)			45	
Stocking rate (hd/adj.ha)			2.42	
Gross Margin per head (£/hd)			245	
Gross Margin per grazing livestock unit (£/GLU)			313	
Gross Margin per hectare (£/adj.ha)			594	
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Heifers transferred into herd			731	
Heifers in calf			44	
Fat cattle male			1	
Fat cattle female				
2 years+ male			6	
2 years+ female				
1-2 years male			111	
1-2 years female			48	
0-12 mths male			5	
0-12 mths female			0	
Total Sales			945	
Closing Valuation			1051	
less Purchases				
Heifers in calf			15	
2 years+ male				
2 years+ female				
1-2 years male				
1-2 years female			1	
0-12 mths male				
0-12 mths female			0	
Calves transferred in			178	
Total Purchases			194	
Opening Valuation			1102	
OUTPUT			701	
Homegrown concentrates			20	
Purchased concentrates			188	
Roughages			53	
Homegrown straw			3	
Keep taken			21	
Vet & Med			35	
Sundry Livestock Expenses			69	
Forage costs			66	
VARIABLE COSTS			455	
GROSS MARGIN			245	
TOTAL ENTERPRISE GROSS MARGIN			26579	

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 18 Farms

*Herd size = Number of calves transferred from "dairy cows" plus youngstock purchased.

Dairy		Farm no		13489	
Dairy mixed		Lower		Upper	
KEY PERFORMANCE INDICATORS		Farm	25%~	Average	25%~
Herd size (hd)*				128	
Grazing Livestock Units (GLU)				113	
Share of Adjusted Forage Area (adj.ha)				49	
Stocking rate (hd/adj.ha)				2.61	
Gross Margin per head (£/hd)				247	
Gross Margin per grazing livestock unit (£/GLU)				280	
Gross Margin per hectare (£/adj.ha)				646	
MARGIN DETAIL		£/hd	£/hd	£/hd	£/hd
Sales					
Heifers transferred into herd				421	
Heifers in calf				16	
Fat cattle male				46	
Fat cattle female				6	
2 years+ male				0	
2 years+ female				4	
1-2 years male				222	
1-2 years female				150	
0-12 mths male				27	
0-12 mths female				1	
Total Sales				892	
Closing Valuation				1164	
less Purchases					
Heifers in calf					
2 years+ male					
2 years+ female					
1-2 years male					
1-2 years female				0	
0-12 mths male					
0-12 mths female					
Calves transferred in				177	
Total Purchases				177	
Opening Valuation				1152	
OUTPUT				727	
Homegrown concentrates				17	
Purchased concentrates				220	
Roughages				55	
Homegrown straw				5	
Keep taken				8	
Vet & Med				41	
Sundry Livestock Expenses				58	
Forage costs				76	
VARIABLE COSTS				480	
GROSS MARGIN				247	
TOTAL ENTERPRISE GROSS MARGIN				31676	

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 17 Farms

*Herd size = Number of calves transferred from "dairy cows" plus youngstock purchased.

Beef

Hill sucklers	Lower	Average	Upper
KEY PERFORMANCE INDICATORS	25%~	Average	25%~
Herd size (hd)*	36	55	77
Grazing Livestock Units (GLU)	40	76	113
Share of Adjusted Forage Area (adj.ha)	58	91	102
Stocking rate (hd/adj.ha)	0.62	0.61	0.75
Gross Margin per head (£/hd)	40	373	593
Gross Margin per grazing livestock unit (£/GLU)	35	271	400
Gross Margin per hectare (£/adj.ha)	25	227	445
MARGIN DETAIL	£/hd	£/hd	£/hd
Sales			
Stock bulls	10	36	7
Cows	55	97	108
Heifers in calf		2	
Fat cattle male	10	72	195
Fat cattle female		53	124
2 years+ male	4	2	3
2 years+ female			
1-2 years male	40	197	279
1-2 years female	31	105	187
0-12 mths male	243	159	104
0-12 mths female	232	123	32
Suckler calves transferred out			
Cattle perquisites		1	3
Scottish Suckler Beef Support Scheme	111	99	99
Total Sales	737	945	1140
Closing Valuation	1231	2014	2112
less Purchases			
Stock bulls	10	46	38
Cows	41	25	19
Heifers in calf	18	15	
2 years+ male			
2 years+ female			
1-2 years male			
1-2 years female		15	13
0-12 mths male	5	5	7
0-12 mths female	2	2	2
Total Purchases	76	109	79
Opening Valuation	1262	1945	2106
BLSA	11	9	13
OUTPUT	619	897	1055
Homegrown concentrates		14	5
Purchased concentrates	250	173	145
Roughages	181	70	34
Homegrown straw		41	14
Keep taken	5	29	61
Vet & Med	48	56	52
Sundry Livestock Expenses	56	67	52
Forage costs	41	73	99
VARIABLE COSTS	580	524	462
GROSS MARGIN	40	373	593
TOTAL ENTERPRISE GROSS MARGIN	1420	20681	45338

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 23 Farms

*Herd size = Average of opening and closing cow numbers.

Given small sample size, all hill suckler herds combined regardless of age when young stock sold

Beef	Farm no	Farm no	FA_ID
Upland herds selling at weaning	Lower		Upper
KEY PERFORMANCE INDICATORS	25%~	Average	25%~
Herd size (hd)*		95	
Grazing Livestock Units (GLU)		114	
Share of Adjusted Forage Area (adj.ha)		122	
Stocking rate (hd/adj.ha)		0.78	
Gross Margin per head (£/hd)		409	
Gross Margin per grazing livestock unit (£/GLU)		342	
Gross Margin per hectare (£/adj.ha)		321	
MARGIN DETAIL	£/hd	£/hd	£/hd
Sales			
Stock bulls		24	
Cows		161	
Heifers in calf		1	
Fat cattle male		46	
Fat cattle female		5	
2 years+ male			
2 years+ female			
1-2 years male		72	
1-2 years female		80	
0-12 mths male		308	
0-12 mths female		141	
Suckler calves transferred out			
Cattle perquisites		1	
Scottish Suckler Beef Support Scheme		97	
Total Sales		936	
Closing Valuation		1845	
less Purchases			
Stock bulls		28	
Cows		1	
Heifers in calf		4	
2 years+ male			
2 years+ female		10	
1-2 years male			
1-2 years female			
0-12 mths male		2	
0-12 mths female		1	
Total Purchases		46	
Opening Valuation		1871	
BLSA		2	
OUTPUT		862	
Homegrown concentrates		12	
Purchased concentrates		165	
Roughages		30	
Homegrown straw			
Keep taken		7	
Vet & Med		46	
Sundry Livestock Expenses		84	
Forage costs		107	
VARIABLE COSTS		452	
GROSS MARGIN		409	
TOTAL ENTERPRISE GROSS MARGIN		39008	

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 11 Farms

*Herd size = Average of opening and closing cow numbers.

Beef

Upland herds selling mainly yearlings				
	Lower			Upper
KEY PERFORMANCE INDICATORS	25%~	Average		25%~
Herd size (hd)*	97	91		85
Grazing Livestock Units (GLU)	124	119		115
Share of Adjusted Forage Area (adj.ha)	111	111		112
Stocking rate (hd/adj.ha)	0.87	0.82		0.76
Gross Margin per head (£/hd)	131	388		643
Gross Margin per grazing livestock unit (£/GLU)	103	297		476
Gross Margin per hectare (£/adj.ha)	114	319		490
MARGIN DETAIL	£/hd	£/hd		£/hd
Sales				
Stock bulls	23	26		58
Cows	130	123		143
Heifers in calf		2		7
Fat cattle male	2	14		25
Fat cattle female	8	14		17
2 years+ male		1		5
2 years+ female		1		5
1-2 years male	210	289		384
1-2 years female	210	188		234
0-12 mths male	175	152		110
0-12 mths female	143	114		108
Suckler calves transferred out				
Cattle perquisites		1		1
Scottish Suckler Beef Support Scheme	104	101		108
Total Sales	1005	1027		1204
Closing Valuation	1744	1850		1934
less Purchases				
Stock bulls	33	29		26
Cows	57	36		19
Heifers in calf	58	18		
2 years+ male				
2 years+ female				
1-2 years male		0		2
1-2 years female	30	19		5
0-12 mths male	13	8		2
0-12 mths female	11	5		1
Total Purchases	202	115		55
Opening Valuation	1852	1870		1962
BLSA	4	8		3
OUTPUT	690	882		1117
Homegrown concentrates	23	35		28
Purchased concentrates	185	155		153
Roughages	68	41		29
Homegrown straw	10	13		4
Keep taken	49	22		21
Vet & Med	54	56		57
Sundry Livestock Expenses	71	68		72
Forage costs	100	106		109
VARIABLE COSTS	559	495		474
GROSS MARGIN	131	388		643
TOTAL ENTERPRISE GROSS MARGIN	12749	35343		54797

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 68 Farms

*Herd size = Average of opening and closing cow numbers.

Beef				
Upland herds selling mainly forward stores		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Herd size (hd)*		84	83	84
Grazing Livestock Units (GLU)		124	125	128
Share of Adjusted Forage Area (adj.ha)		105	110	126
Stocking rate (hd/adj.ha)		0.80	0.75	0.67
Gross Margin per head (£/hd)		152	446	657
Gross Margin per grazing livestock unit (£/GLU)		102	294	433
Gross Margin per hectare (£/adj.ha)		121	336	440
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Stock bulls		7	9	8
Cows		101	113	119
Heifers in calf			3	
Fat cattle male		17	28	9
Fat cattle female		36	33	13
2 years+ male				
2 years+ female			5	
1-2 years male		431	451	515
1-2 years female		279	294	302
0-12 mths male		38	19	
0-12 mths female		21	12	
Suckler calves transferred out				
Cattle perquisites				
Scottish Suckler Beef Support Scheme		84	101	107
Total Sales		1013	1067	1074
Closing Valuation		1967	2071	2140
less Purchases				
Stock bulls		29	34	37
Cows		29	9	
Heifers in calf		10	12	
2 years+ male				
2 years+ female				
1-2 years male				
1-2 years female		27	26	
0-12 mths male		8	5	1
0-12 mths female		7	7	
Total Purchases		109	93	38
Opening Valuation		2087	2072	2048
BSA		6	10	22
OUTPUT		778	964	1107
Homegrown concentrates		50	32	24
Purchased concentrates		168	153	120
Roughages		75	56	39
Homegrown straw		18	13	7
Keep taken		14	13	10
Vet & Med		51	50	54
Sundry Livestock Expenses		95	70	64
Forage costs		156	130	132
VARIABLE COSTS		626	518	449
GROSS MARGIN		152	446	657
TOTAL ENTERPRISE GROSS MARGIN		12682	36811	55511

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 28 Farms

*Herd size = Average of opening and closing cow numbers.

Beef				
Upland sucklers selling mainly finishers		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Herd size (hd)*		68	134	144
Grazing Livestock Units (GLU)		100	204	237
Share of Adjusted Forage Area (adj.ha)		77	157	182
Stocking rate (hd/adj.ha)		0.89	0.85	0.79
Gross Margin per head (£/hd)		275	536	765
Gross Margin per grazing livestock unit (£/GLU)		188	353	465
Gross Margin per hectare (£/adj.ha)		246	457	604
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Stock bulls		6	22	11
Cows		121	149	123
Heifers in calf			1	
Fat cattle male		330	414	537
Fat cattle female		155	280	389
2 years+ male		8	2	4
2 years+ female				
1-2 years male		178	130	115
1-2 years female		144	65	71
0-12 mths male		17	46	0
0-12 mths female		8	19	
Suckler calves transferred out				
Cattle perquisites			0	
Scottish Suckler Beef Support Scheme		94	104	116
Total Sales		1060	1234	1366
Closing Valuation		1998	2288	2130
less Purchases				
Stock bulls		16	24	30
Cows		45	56	31
Heifers in calf		15	5	11
2 years+ male				
2 years+ female				
1-2 years male				
1-2 years female		4	39	84
0-12 mths male		5	5	0
0-12 mths female		9	5	1
Total Purchases		94	133	157
Opening Valuation		1994	2216	2014
BLSA			7	5
OUTPUT		970	1166	1320
Homegrown concentrates		57	60	93
Purchased concentrates		274	225	156
Roughages		87	53	8
Homegrown straw		32	25	36
Keep taken		21	17	12
Vet & Med		46	63	53
Sundry Livestock Expenses		45	59	70
Forage costs		132	128	128
VARIABLE COSTS		694	630	555
GROSS MARGIN		275	536	765
TOTAL ENTERPRISE GROSS MARGIN		18846	71943	110268

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 26 Farms

*Herd size = Average of opening and closing cow numbers.

Beef				
Lowland herds selling mainly yearlings		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Herd size (hd)*			76	
Grazing Livestock Units (GLU)			100	
Share of Adjusted Forage Area (adj.ha)			55	
Stocking rate (hd/adj.ha)			1.37	
Gross Margin per head (£/hd)			534	
Gross Margin per grazing livestock unit (£/GLU)			405	
Gross Margin per hectare (£/adj.ha)			731	
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Stock bulls			20	
Cows			139	
Heifers in calf				
Fat cattle male			91	
Fat cattle female			29	
2 years+ male			7	
2 years+ female			5	
1-2 years male			210	
1-2 years female			213	
0-12 mths male			259	
0-12 mths female			152	
Suckler calves transferred out				
Cattle perquisites				
Scottish Suckler Beef Support Scheme			99	
Total Sales			1225	
Closing Valuation			1883	
less Purchases				
Stock bulls			20	
Cows			49	
Heifers in calf			18	
2 years+ male				
2 years+ female			2	
1-2 years male				
1-2 years female			35	
0-12 mths male			3	
0-12 mths female			6	
Total Purchases			133	
Opening Valuation			1869	
BLSA			-1	
OUTPUT			1106	
Homegrown concentrates			46	
Purchased concentrates			144	
Roughages			45	
Homegrown straw			58	
Keep taken			37	
Vet & Med			46	
Sundry Livestock Expenses			67	
Forage costs			129	
VARIABLE COSTS			572	
GROSS MARGIN			534	
TOTAL ENTERPRISE GROSS MARGIN			40409	

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 10 Farms

*Herd size = Average of opening and closing cow numbers.

Beef		Farm no		13489
Lowland herds selling mainly finishers		Lower	Average	Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Herd size (hd)*		104	106	91
Grazing Livestock Units (GLU)		142	162	141
Share of Adjusted Forage Area (adj.ha)		92	92	91
Stocking rate (hd/adj.ha)		1.13	1.14	1.01
Gross Margin per head (£/hd)		226	499	764
Gross Margin per grazing livestock unit (£/GLU)		166	325	495
Gross Margin per hectare (£/adj.ha)		256	571	768
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Stock bulls		9	15	7
Cows		157	153	107
Heifers in calf			16	
Fat cattle male		469	571	599
Fat cattle female		324	288	386
2 years+ male				
2 years+ female			6	4
1-2 years male		84	34	27
1-2 years female		55	57	18
0-12 mths male		65	18	1
0-12 mths female		3	2	
Suckler calves transferred out				
Cattle perquisites				
Scottish Suckler Beef Support Scheme		96	93	94
Total Sales		1261	1253	1242
Closing Valuation		2269	2361	2401
less Purchases				
Stock bulls		25	38	33
Cows		64	27	41
Heifers in calf		52	29	
2 years+ male				
2 years+ female				
1-2 years male				
1-2 years female		31	19	
0-12 mths male		4	3	7
0-12 mths female		4	8	23
Total Purchases		180	123	104
Opening Valuation		2265	2270	2246
BSA		0	6	-5
OUTPUT		1086	1214	1298
Homegrown concentrates		131	148	124
Purchased concentrates		269	168	104
Roughages		54	35	17
Homegrown straw		98	105	81
Keep taken		44	24	2
Vet & Med		57	58	48
Sundry Livestock Expenses		72	53	38
Forage costs		135	124	119
VARIABLE COSTS		859	715	534
GROSS MARGIN		226	499	764
TOTAL ENTERPRISE GROSS MARGIN		23534	52770	69864

~Where less than 20 enterprises available no Upper Quartile calculated

*Herd size = Average of opening and closing cow numbers.

Includes 26 Farms

Beef		Farm no	Farm no	13489
Finishing		Lower	Average	Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Herd size (hd)*		131	162	223
Grazing Livestock Units (GLU)		75	87	130
Share of Adjusted Forage Area (adj.ha)		43	42	50
Stocking rate (hd/adj.ha)		3.04	3.83	4.49
Gross Margin per head (£/hd)		-50	125	242
Gross Margin per grazing livestock unit (£/GLU)		-88	233	414
Gross Margin per hectare (£/adj.ha)		-153	479	1085
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Heifers in calf			0	
Fat cattle male		925	869	941
Fat cattle female		420	473	424
2 years+ male				
2 years+ female				
1-2 years male			23	60
1-2 years female			3	9
0-12 mths male				
0-12 mths female				
Cattle perqs			0	0
Total Sales		1345	1368	1435
Closing Valuation		1022	929	844
less Purchases				
2 years+ male				
2 years+ female				
1-2 years male		201	318	364
1-2 years female		123	200	118
0-12 mths male		282	262	257
0-12 mths female		260	122	77
Suckler calves transferred in				
Total Purchases		866	902	817
Opening Valuation		1031	896	875
OUTPUT		470	499	586
Homegrown concentrates		138	108	104
Purchased concentrates		193	130	120
Roughages		18	18	26
Homegrown straw		85	41	26
Keep taken		3	3	3
Vet & Med		16	12	10
Sundry Livestock Expenses		25	25	29
Forage costs		42	38	27
VARIABLE COSTS		520	374	344
GROSS MARGIN		-50	125	242
TOTAL ENTERPRISE GROSS MARGIN		-6593	20233	53940

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 45 Farms

*Herd size = Number of calves transferred from "sucklers" plus any stores purchased.

Sheep				
Extensive / hard hill		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Flock size (hd)*		524	857	1024
Grazing Livestock Units (GLU)		67	111	138
Ewes to tup (and hogs scanned in-lamb)		524	858	1024
Lambs disposed		447	801	1094
Lambing %		85	93	107
Ewe deaths %		7	8	6
Ewes sold %		17	19	20
Share of Adjusted Forage Area (adj.ha)		170	231	397
Stocking rate (hd/adj.ha)		3.09	3.70	2.58
Gross Margin per head (£/hd)		2	21	37
Gross Margin per grazing livestock unit (£/GLU)		17	164	274
Gross Margin per hectare (£/adj.ha)		7	79	95
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Rams		1	4	8
Breeding ewes		3	5	4
Other ewes		4	4	6
Ewe hogs		1	4	4
Store lambs		18	17	26
Fat lambs		0	7	9
Fat sheep (hoggets)		1	3	2
Other sheep		2	3	5
Sheep perqs			0	
Scottish Upland Sheep Scheme		8	5	6
Total Sales		38	52	69
Wool		2	2	2
Closing Valuation		81	90	98
less Purchases				
Rams bought		5	4	6
Breeding ewes bought		0	0	0
Ewe hogs bought		0	0	
Lambs bought				
Other sheep bought				
Total Purchases		5	5	6
Opening Valuation		82	91	99
BLSA				
OUTPUT		34	49	65
Homegrown concentrates				
Purchased concentrates		11	8	8
Roughages		1	1	0
Homegrown straw				
Keep taken		4	3	2
Vet & Med		6	5	6
Sundry Livestock Expenses		5	7	7
Forage costs		5	4	5
VARIABLE COSTS		32	28	28
GROSS MARGIN[#]		2	21	37
TOTAL ENTERPRISE GROSS MARGIN		1175	18209	37777

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 34 Farms

*Flock size = Number of ewes and hoggets (scanned in lamb) to tup in previous autumn.

[#] Includes 9 farms receiving a payment under the Scottish Upland Sheep Scheme.

Sheep		Farm no		13489
Upland finished / store lamb production		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Flock size (hd)*		500	549	527
Grazing Livestock Units (GLU)		73	78	76
Ewes to tup (and hogs scanned in-lamb)		500	549	527
Lambs disposed		557	741	824
Lambing %		111	135	156
Ewe deaths %		8	7	5
Ewes sold %		23	25	26
Share of Adjusted Forage Area (adj.ha)		95	86	71
Stocking rate (hd/adj.ha)		5.26	6.35	7.45
Gross Margin per head (£/hd)		10	42	73
Gross Margin per grazing livestock unit (£/GLU)		70	291	505
Gross Margin per hectare (£/adj.ha)		54	265	546
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Rams		3	3	3
Breeding ewes		5	5	7
Other ewes		8	11	14
Ewe hoggs		3	7	6
Store lambs		9	7	6
Fat lambs		35	52	80
Fat sheep (hoggets)		15	15	11
Other sheep		2	2	1
Sheep perqs			0	
Scottish Upland Sheep Scheme			1	2
Total Sales		79	103	130
Wool		2	2	2
Closing Valuation		104	109	115
less Purchases				
Rams bought		6	5	4
Breeding ewes bought		7	6	4
Ewe hoggs bought		2	4	6
Lambs bought		0	0	0
Other sheep bought				
Total Purchases		15	15	14
Opening Valuation		104	108	112
BLSA		0	1	1
OUTPUT		66	91	121
Homegrown concentrates		2	2	1
Purchased concentrates		20	16	15
Roughages		2	1	1
Homegrown straw		1	1	1
Keep taken		4	3	2
Vet & Med		7	7	7
Sundry Livestock Expenses		10	10	10
Forage costs		9	10	11
VARIABLE COSTS		56	50	47
GROSS MARGIN #		10	42	73
TOTAL ENTERPRISE GROSS MARGIN		5114	22871	38611

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 127 Farms

*Flock size = Number of ewes and hoggets (scanned in lamb) to tup in previous autumn.

Includes 3 farms receiving a payment under the Scottish Upland Sheep Scheme.

Sheep

Lowland (non-LFA)	Lower	Average	Upper
KEY PERFORMANCE INDICATORS	25%~	Average	25%~
Flock size (hd)*	189	301	357
Grazing Livestock Units (GLU)	37	52	57
Ewes to tup (and hogs scanned in-lamb)	189	301	357
Lambs disposed	264	450	556
Lambing %	139	149	156
Ewe deaths %	7	7	6
Ewes sold %	33	24	25
Share of Adjusted Forage Area (adj.ha)	34	42	33
Stocking rate (hd/adj.ha)	5.53	7.17	10.75
Gross Margin per head (£/hd)	14	53	82
Gross Margin per grazing livestock unit (£/GLU)	74	307	509
Gross Margin per hectare (£/adj.ha)	80	383	880
MARGIN DETAIL	£/hd	£/hd	£/hd
Sales			
Rams	2	4	11
Breeding ewes	17	4	1
Other ewes	13	15	19
Ewe hogs	2	3	8
Store lambs	11	3	2
Fat lambs	41	76	102
Fat sheep (hoggets)	42	32	19
Other sheep	2	1	
Sheep perqs			
Scottish Upland Sheep Scheme			
Total Sales	131	137	160
Wool	3	2	3
Closing Valuation	138	129	130
less Purchases			
Rams bought	2	4	4
Breeding ewes bought	4	9	9
Ewe hogs bought	9	7	12
Lambs bought	2	1	2
Other sheep bought			
Total Purchases	17	21	27
Opening Valuation	159	133	133
BLSA	-2	0	1
OUTPUT	98	114	133
Homegrown concentrates	8	5	7
Purchased concentrates	19	17	11
Roughages	0	1	0
Homegrown straw	10	5	5
Keep taken	3	2	1
Vet & Med	10	7	5
Sundry Livestock Expenses	16	11	11
Forage costs	18	13	11
VARIABLE COSTS	84	61	51
GROSS MARGIN	14	53	82
TOTAL ENTERPRISE GROSS MARGIN	2720	16111	29180

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 32 Farms

*Flock size = Number of ewes and hoggets (scanned in lamb) to tup in previous autumn.

Sheep				
Store lamb finishing (long keep)		Lower		Upper
KEY PERFORMANCE INDICATORS		25%~	Average	25%~
Flock size (hd)*		439	486	404
Gross Margin per head (£/hd)		5	21	36
MARGIN DETAIL		£/hd	£/hd	£/hd
Sales				
Store lambs		0	0	
Fat lambs		6	6	8
Fat sheep (hoggets)		62	79	85
Other sheep		6	1	
Sheep perqs				
Total Sales		73	86	93
Wool				
Closing Valuation		24	17	15
less Purchases				
Lambs bought		44	49	45
Other sheep bought				
Total Purchases		44	49	45
Opening Valuation		29	18	15
OUTPUT				
Homegrown concentrates		1	1	1
Purchased concentrates		6	6	4
Roughages			0	
Homegrown straw		1	0	0
Keep taken		2	1	1
Vet & Med		1	1	1
Sundry Livestock Expenses		3	3	3
Forage costs		4	2	1
VARIABLE COSTS		19	15	11
GROSS MARGIN		5	21	36
TOTAL ENTERPRISE GROSS MARGIN		2334	10431	14531

~Where less than 20 enterprises available no Upper Quartile calculated

Includes 21 Farms

*Flock size = Number of store lambs purchased.