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# Farm Performance in Scotland

2017 crop year<sup>1</sup>

## Whole Farm Benchmarks

Farm Business Survey  
SAC Consulting  
Auchincruive  
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KA6 5HW

April 2019

<sup>1</sup> Based on a survey of Scottish farms with year ends ranging from 30/11/17 to 31/5/18

# Contents

Acknowledgements	3
Overview	4
Farm Performance 2017/2018 (2017 crop year)	
➤ Specialist Sheep (mainly hard hill)	6
➤ Specialist Beef and Sheep (LFA)	10
➤ Mixed Cattle and Sheep (LFA)	14
➤ Specialist Cereals	18
➤ General Cropping	22
➤ Dairy	26
➤ Mixed	30

# 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.

The Farm Business Survey is funded wholly by the Rural and Environmental Science and Analytical Services (RESAS) of the Scottish Government and completed on their behalf by SAC Consulting.

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

# Overview

1. This report benchmarks farms by type (e.g., dairying), physical size and economic performance.
2. The farm types are based on EC farm typology.

Specialist Sheep (mainly hard hill)	Farms in the LFA with more than two-thirds of the total standard gross margin (SGM) coming from sheep.
Specialist Beef (LFA)	Farms in the LFA with more than two-thirds of the total SGM coming from beef cattle.
Cattle & Sheep (LFA)	Farms in the LFA with more than two-thirds of the total SGM coming from beef and sheep together.
Specialist Cereals	Farms where more than two-thirds of the total SGM comes from cereals and oilseeds.
General Cropping	Farms where more than two-thirds of the total SGM comes from all crops.
Dairy	Farms where more than two-thirds of the total SGM comes from dairy cows.
Mixed Lowland	Farms where no enterprise contributes more than two-thirds of the total SGM.

3. The profit figure used in this report is based on management rather than tax accounting principles. Therefore;

- Valuations are based on realistic market values or, in the case of cash crops, what the crops are actually sold for. Not on the cost of production.
- Cash crops inputs are matched to the outputs from that crop. That is, the seed, fertiliser, sprays, contracting costs and so forth, are set against the returns from that crop even if sold 18 months after planting.
- Capital investment in buildings, drainage, slurry tanks, renewables, etc are depreciated on a reducing balance basis and before grant.
- Machinery depreciation is calculated on a replacement rather than historical cost basis.

Besides the normal farm enterprises (eg, suckler cows, spring barley), the profit calculation also includes income from;

- BPS and coupled payments
- LFASS
- Farm diversification (eg, rental of ex-farm cottages).

- Sundry farm income (eg, environmental payments, Beef efficiency scheme, contract farming, rental of sheds for wintering and crop storage, small scale timber sales).

However, the following enterprises are defined as non-farm income and excluded from the profit calculation;

- Large scale renewables projects.
- Diversification using non-farm assets (eg, rental income from property investment in local town).
- Timber sales from commercial scale plantations.

4. Fixed costs are defined as follows:

Labour – regular and casual labour

Power & machinery – repairs, fuel, oil, electricity, drying fuel/costs, contracting, crop haulage, livestock haulage, leasing and hire

Overheads – property repairs, rates, insurance and miscellaneous (eg, office)

Depreciation – machinery and property depreciation

Rent & interest – interest (bank, HP, loans) and rent (excluding keep)

5. The upper 25% group shown throughout the report is based on profit as a proportion of output.

6. 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.

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

## Farm Business Survey

2017 Crop Year				
PHYSICAL DATA		Specialist Sheep LFA		
		Farm location		Upper
		Highland Area	Southern Area	25%*
Number of farms		16	18	9
Crops:		Hectares per farm		
Wheat				
Barley				
Oats & mixed cereals				
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let				
Set-aside and fallow				
Roots and arable fodder			0.7	0.8
Grass principally for Hay			1.1	0.7
	Silage	8.9	9.1	3.5
	Grazing	57.2	70.1	60.5
Rough grazing		1,367.7	643.0	1,785.3
Total farm area		1,433.8	723.9	1,850.9
Total adjusted area		330.4	184.4	364.2
Total forage area		330.4	184.4	364.2
Livestock:		Average numbers per farm		
Rearing cows		7	7	5
Cattle over 2 years		1	1	1
Cattle 1 to 2 years		1	2	3
Cattle under 1 year		6	6	4
Ewes		706	924	824
Other sheep		587	810	654
		Units per farm		
Total grazing livestock units		107	141	122
GLU's per forage hectare		0.3	0.8	0.3

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year				
FINANCIAL PERFORMANCE		Specialist Sheep LFA		
Profit - £ per farm				
	Farm location		Upper 25%*	
	Highland Area	Southern Area		
Number of farms	16	18	9	
Size in hectares (adjusted)	330.4	184.4	364.2	
Number of ewes tuppied	698	935	822	
Ewe equivalents	761	976	864	
Proportion of rough grazing	84	67	79	
Farm Output from:	£ per farm			
Milk	0	0	0	
Cattle	4,263	5,696	5,478	
Sheep and wool	32,108	52,806	38,476	
Other livestock	-153	-432	-402	
Cereals	0	0	0	
Other crops	-75	955	1,504	
BPS & coupled payments~	38,086	35,044	41,441	
LFASS	12,671	13,962	16,292	
Sundry farm income	3,426	3,471	1,616	
Diversification surplus	355	1,035	2,733	
<b>Output</b>	<b>90,680</b>	<b>112,538</b>	<b>107,139</b>	
Variable Costs:				
Concentrates	10,923	11,102	5,570	
Roughages	1,822	1,205	366	
Keep taken	3,050	2,067	1,038	
Vet and medicine	5,584	5,248	3,504	
Sundry livestock expenses	5,305	7,739	6,013	
Seeds	192	419	342	
Fertiliser and lime	2,195	3,053	1,637	
Crop sprays	123	205	152	
Other crop expenses	130	99	65	
<b>Total Variable Costs</b>	<b>29,323</b>	<b>31,136</b>	<b>18,687</b>	
<b>Farm Gross Margin</b>	<b>61,357</b>	<b>81,401</b>	<b>88,452</b>	
Fixed Costs:				
Paid labour	6,609	7,146	4,709	
Power and machinery	11,663	13,670	8,324	
Overheads	12,039	16,259	10,746	
Depreciation	13,298	15,662	10,833	
Rent and interest	3,411	6,882	5,773	
<b>Total Fixed Costs</b>	<b>47,020</b>	<b>59,620</b>	<b>40,385</b>	
<b>Profit</b>	<b>14,337</b>	<b>21,781</b>	<b>48,066</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year				
FINANCIAL PERFORMANCE Specialist Sheep LFA				
Profit - £ per adjusted hectare				
	Farm location		Upper 25%*	
	Highland Area	Southern Area		
Number of farms	16	18	9	
Size in hectares (adjusted)	330.4	184.4	364.2	
Number of ewes tupped	698	935	822	
Ewe equivalents	761	976	864	
Proportion of rough grazing	84	67	79	
<b>Farm Output from:</b>	<b>£ per adjusted hectare</b>			
Milk				
Cattle	13	31	15	
Sheep and wool	97	286	106	
Other livestock	0	-2	-1	
Cereals	0	0	0	
Other crops	0	5	4	
BPS & coupled payments~	115	190	114	
LFASS	38	76	45	
Sundry farm income	10	19	4	
Diversification surplus	1	6	8	
<b>Output</b>	<b>274</b>	<b>610</b>	<b>294</b>	
<b>Variable Costs:</b>				
Concentrates	33	60	15	
Roughages	6	7	1	
Keep taken	9	11	3	
Vet and medicine	17	28	10	
Sundry livestock expenses	16	42	17	
Seeds:	1	2	1	
Fertiliser and lime	7	17	4	
Crop sprays	0	1	0	
Other crop expenses	0	1	0	
<b>Total Variable Costs</b>	<b>89</b>	<b>169</b>	<b>51</b>	
<b>Farm Gross Margin</b>	<b>186</b>	<b>441</b>	<b>243</b>	
<b>Fixed Costs:</b>				
Paid labour	20	39	13	
Power and machinery	35	74	23	
Overheads	36	88	30	
Depreciation	40	85	30	
Rent and interest	10	37	16	
<b>Total Fixed Costs</b>	<b>142</b>	<b>323</b>	<b>111</b>	
<b>Profit</b>	<b>43</b>	<b>118</b>	<b>132</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support



## Farm Business Survey

2017 Crop Year				
FINANCIAL PERFORMANCE		Specialist Sheep LFA		
Profit as a % of output				
	Farm location		Upper 25%*	
	Highland Area	Southern Area		
Number of farms	16	18	9	
Size in hectares (adjusted)	330.4	184.4	364.2	
Number of ewes tugged	698	935	822	
Ewe equivalents	761	976	864	
Proportion of rough grazing	84	67	79	
<b>Farm Output from:</b>	<b>% of output</b>			
Milk	0	0	0	
Cattle	5	5	5	
Sheep and wool	35	47	36	
Other livestock	0	0	0	
Cereals	0	0	0	
Other crops	0	1	1	
BPS & coupled payments~	42	31	39	
LFASS	14	12	15	
Sundry farm income	4	3	2	
Diversification surplus	0	1	3	
<b>Output</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>Variable Costs:</b>				
Concentrates	12	10	5	
Roughages	2	1	0	
Keep taken	3	2	1	
Vet and medicine	6	5	3	
Sundry livestock expenses	6	7	6	
Seeds:	0	0	0	
Fertiliser and lime	2	3	2	
Crop sprays	0	0	0	
Other crop expenses	0	0	0	
<b>Total Variable Costs</b>	<b>32</b>	<b>28</b>	<b>17</b>	
<b>Farm Gross Margin^</b>	<b>68</b>	<b>72</b>	<b>83</b>	
<b>Fixed Costs:</b>				
Paid labour	7	6	4	
Power and machinery	13	12	8	
Overheads	13	14	10	
Depreciation	15	14	10	
Rent and interest	4	6	5	
<b>Total Fixed Costs</b>	<b>52</b>	<b>53</b>	<b>38</b>	
<b>Profit^</b>	<b>16</b>	<b>19</b>	<b>45</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^ If a positive FGM or Profit is not achieved, a zero is recorded in the above table

## Farm Business Survey

2017 Crop Year					
<b>PHYSICAL DATA Specialist Beef with Sheep</b>					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 120 ha	Over 120 ha		
Number of farms	22	28	47	25	
<b>Crops:</b>	<b>Hectares per farm</b>				
Wheat					
Barley	2.4	4.3	7.7	6.1	
Oats & mixed cereals		0.1	0.6	0.4	
Potatoes					
Potato land let					
Oil seed rape					
Other cash crops			0.2		
Other cash crops land let					
Set-aside and fallow			0.5	0.2	
Roots and arable fodder	0.3	0.6	2.1	1.4	
Grass principally for Hay	2.4	1.1	2.9	4.2	
Silage	20.5	29.1	51.9	42.6	
Grazing	25.5	56.4	124.7	94.8	
Rough grazing	18.3	38.5	127.1	131.7	
<b>Total farm area</b>	<b>69.4</b>	<b>130.1</b>	<b>317.7</b>	<b>281.4</b>	
<b>Total adjusted area</b>	<b>55.7</b>	<b>99.7</b>	<b>221.7</b>	<b>181.1</b>	
<b>Total forage area</b>	<b>53.4</b>	<b>95.4</b>	<b>212.7</b>	<b>174.4</b>	
<b>Livestock:</b>	<b>Average numbers per farm</b>				
Rearing cows	43	71	138	106	
Cattle over 2 years	5	7	16	11	
Cattle 1 to 2 years	17	23	48	44	
Cattle under 1 year	39	71	130	107	
Ewes	51	67	302	247	
Other sheep	50	73	321	263	
	<b>Units per farm</b>				
Total grazing livestock units	67	106	233	187	
GLU's per forage hectare	1.3	1.1	1.1	1.1	

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year					
FINANCIAL PERFORMANCE Specialist Beef with Sheep					
Profit - £ per farm					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 120 ha	Over 120 ha		
Number of farms	22	28	47	25	
Size in hectares (adjusted)	55.7	99.7	221.7	181.1	
Proportion of rough grazing	20	20	26	25	
<b>Farm Output from:</b>	<b>£ per farm</b>				
Milk	0	0	0	0	
Cattle	36,955	57,405	125,293	104,443	
Sheep and wool	5,366	7,535	31,652	28,853	
Other livestock	-13	-23	30	-72	
Cereals	1,548	2,954	6,175	4,406	
Other crops	938	794	-604	-812	
BPS & coupled payments~	16,845	29,518	60,080	49,420	
LFASS	3,694	7,033	13,834	11,651	
Sundry farm income	6,566	6,699	15,654	9,150	
Diversification surplus	1,672	2,238	3,536	5,897	
<b>Output</b>	<b>73,570</b>	<b>114,152</b>	<b>255,651</b>	<b>212,935</b>	
<b>Variable Costs:</b>					
Concentrates	7,525	16,218	33,073	22,878	
Roughages	2,807	3,723	6,117	5,385	
Keep taken	1,197	1,177	4,067	2,840	
Vet and medicine	2,554	4,264	9,734	6,165	
Sundry livestock expenses	3,427	6,565	11,834	8,484	
Seeds	458	1,140	1,906	1,519	
Fertiliser and lime	4,614	8,686	16,323	12,874	
Crop sprays	413	1,967	1,393	855	
Other crop expenses	911	1,226	3,000	1,995	
<b>Total Variable Costs</b>	<b>23,906</b>	<b>44,965</b>	<b>87,446</b>	<b>62,996</b>	
<b>Farm Gross Margin</b>	<b>49,664</b>	<b>69,187</b>	<b>168,205</b>	<b>149,939</b>	
<b>Fixed Costs:</b>					
Paid labour	1,259	3,187	14,382	8,582	
Power and machinery	9,299	16,187	29,896	20,415	
Overheads	11,448	16,762	23,103	16,764	
Depreciation	15,142	18,801	33,277	23,014	
Rent and interest	4,110	4,516	12,586	7,555	
<b>Total Fixed Costs</b>	<b>41,258</b>	<b>59,452</b>	<b>113,244</b>	<b>76,330</b>	
<b>Profit</b>	<b>8,406</b>	<b>9,734</b>	<b>54,961</b>	<b>73,608</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Specialist Beef with Sheep</b>					
Profit - £ per adjusted hectare					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 120 ha	Over 120 ha		
Number of farms	22	28	47	25	
Size in hectares (adjusted)	55.7	99.7	221.7	181.1	
Proportion of rough grazing	20	20	26	25	
<b>Farm Output from:</b>	<b>£ per adjusted hectare</b>				
Milk	0	0	0	0	
Cattle	663	576	565	577	
Sheep and wool	96	76	143	159	
Other livestock	0	0	0	0	
Cereals	28	30	28	24	
Other crops	17	8	-3	-4	
BPS & coupled payments~	302	296	271	273	
LFASS	66	71	62	64	
Sundry farm income	118	67	71	51	
Diversification surplus	30	22	16	33	
<b>Output</b>	<b>1,320</b>	<b>1,145</b>	<b>1,153</b>	<b>1,176</b>	
<b>Variable Costs:</b>					
Concentrates	135	163	149	126	
Roughages	50	37	28	30	
Keep taken	21	12	18	16	
Vet and medicine	46	43	44	34	
Sundry livestock expenses	61	66	53	47	
Seeds:	8	11	9	8	
Fertiliser and lime	83	87	74	71	
Crop sprays	7	20	6	5	
Other crop expenses	16	12	14	11	
<b>Total Variable Costs</b>	<b>429</b>	<b>451</b>	<b>394</b>	<b>348</b>	
<b>Farm Gross Margin</b>	<b>891</b>	<b>694</b>	<b>759</b>	<b>828</b>	
<b>Fixed Costs:</b>					
Paid labour	23	32	65	47	
Power and machinery	167	162	135	113	
Overheads	205	168	104	93	
Depreciation	272	189	150	127	
Rent and interest	74	45	57	42	
<b>Total Fixed Costs</b>	<b>740</b>	<b>596</b>	<b>511</b>	<b>421</b>	
<b>Profit</b>	<b>151</b>	<b>98</b>	<b>248</b>	<b>406</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE Specialist Beef with Sheep</b>					
Profit as a % of output					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 120 ha	Over 120 ha		
Number of farms	22	28	47	25	
Size in hectares (adjusted)	55.7	99.7	221.7	181.1	
Proportion of rough grazing	20	20	26	25	
<b>Farm Output from:</b>	<b>% of output</b>				
Milk	0	0	0	0	
Cattle	50	50	49	49	
Sheep and wool	7	7	12	14	
Other livestock	0	0	0	0	
Cereals	2	3	2	2	
Other crops	1	1	0	0	
BPS & coupled payments~	23	26	24	23	
LFASS	5	6	5	5	
Sundry farm income	9	6	6	4	
Diversification surplus	2	2	1	3	
<b>Output</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>Variable Costs:</b>					
Concentrates	10	14	13	11	
Roughages	4	3	2	3	
Keep taken	2	1	2	1	
Vet and medicine	3	4	4	3	
Sundry livestock expenses	5	6	5	4	
Seeds:	1	1	1	1	
Fertiliser and lime	6	8	6	6	
Crop sprays	1	2	1	0	
Other crop expenses	1	1	1	1	
<b>Total Variable Costs</b>	<b>32</b>	<b>39</b>	<b>34</b>	<b>30</b>	
<b>Farm Gross Margin^</b>	<b>68</b>	<b>61</b>	<b>66</b>	<b>70</b>	
<b>Fixed Costs:</b>					
Paid labour	2	3	6	4	
Power and machinery	13	14	12	10	
Overheads	16	15	9	8	
Depreciation	21	16	13	11	
Rent and interest	6	4	5	4	
<b>Total Fixed Costs</b>	<b>56</b>	<b>52</b>	<b>44</b>	<b>36</b>	
<b>Profit^</b>	<b>11</b>	<b>9</b>	<b>21</b>	<b>35</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^ If a positive FGM or Profit is not achieved, a zero is recorded in the above table

## Farm Business Survey

2017 Crop Year					
PHYSICAL DATA Mixed Cattle and Sheep					
	% of Rough Grazing			Upper 25%*	
	Under 25 %	25 - 80 %	Over 80 %		
Number of farms	30	26	20	19	
Crops: Hectares per farm					
Wheat		0.3			
Barley	11.7	9.1		2.9	
Oats & mixed cereals	0.5	0.9		0.8	
Potatoes	0.1			0.1	
Potato land let		0.0			
Oil seed rape		0.0			
Other cash crops					
Other cash crops land let		0.0			
Set-aside and fallow	1.0	0.6		0.6	
Roots and arable fodder	4.3	2.0	1.8	2.0	
Grass principally for Hay	1.7	1.1	1.0	1.0	
Silage	37.0	41.6	21.3	28.2	
Grazing	146.7	133.7	74.0	107.5	
Rough grazing	19.4	250.7	1,064.3	543.9	
Total farm area	225.0	441.0	1,162.4	687.0	
Total adjusted area	209.9	251.3	266.3	242.7	
Total forage area	194.0	239.4	266.3	238.2	
Livestock: Average numbers per farm					
Rearing cows	93	84	58	49	
Cattle over 2 years	9	11	4	7	
Cattle 1 to 2 years	36	43	19	20	
Cattle under 1 year	84	80	49	39	
Ewes	542	741	878	708	
Other sheep	603	777	806	649	
Units per farm					
Total grazing livestock units	217	238	201	169	
GLU's per forage hectare	1.1	1.0	0.8	0.7	

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Mixed Cattle and Sheep</b>					
Profit - £ per farm					
		% of Rough Grazing			Upper
		Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms		30	26	20	19
Size in hectares (adjusted)		209.9	251.3	266.3	242.7
Ewe equivalent		1239	1369	1311	1074
Proportion of rough grazing		8	55	89	50
<b>Farm Output from:</b>		<b>£ per farm</b>			
Milk		0	0	0	0
Cattle		90,826	81,169	40,248	40,718
Sheep and wool		58,653	68,854	55,787	54,284
Other livestock		521	91	-116	6
Cereals		9,608	7,016	0	2,602
Other crops		557	-901	206	1,377
BSP & coupled payments~		51,880	57,766	53,993	48,180
LFASS		8,695	15,772	21,626	14,171
Sundry farm income		12,398	21,122	12,575	12,141
Diversification surplus		3,263	5,076	2,385	4,671
<b>Output</b>		<b>236,400</b>	<b>255,966</b>	<b>186,704</b>	<b>178,151</b>
<b>Variable Costs:</b>					
Concentrates		34,389	37,468	23,477	16,868
Roughages		6,006	6,314	6,832	3,243
Keep taken		2,340	5,349	6,635	4,908
Vet and medicine		9,413	10,052	8,105	6,276
Sundry livestock expenses		13,130	13,785	13,061	8,632
Seeds		2,915	2,220	548	1,236
Fertiliser and lime		14,877	13,591	7,288	8,825
Crop sprays		1,793	1,598	356	563
Other crop expenses		2,010	3,187	436	1,050
<b>Total Variable Costs</b>		<b>86,874</b>	<b>93,565</b>	<b>66,738</b>	<b>51,601</b>
<b>Farm Gross Margin</b>		<b>149,527</b>	<b>162,401</b>	<b>119,966</b>	<b>126,550</b>
<b>Fixed Costs:</b>					
Paid labour		14,803	14,140	8,372	6,928
Power and machinery		33,020	30,226	20,747	19,371
Overheads		22,532	23,240	19,042	16,302
Depreciation		29,520	35,655	23,895	20,454
Rent and interest		14,964	17,891	10,584	6,189
<b>Total Fixed Costs</b>		<b>114,838</b>	<b>121,152</b>	<b>82,640</b>	<b>69,244</b>
<b>Profit</b>		<b>34,688</b>	<b>41,249</b>	<b>37,326</b>	<b>57,306</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Mixed Cattle and Sheep</b>					
Profit - £ per adjusted hectare					
		% of Rough Grazing			Upper
		Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms		30	26	20	19
Size in hectares (adjusted)		209.9	251.3	266.3	242.7
Ewe equivalent		1239	1369	1311	1074
Proportion of rough grazing		8	55	89	50
<b>Farm Output from:</b>		<b>£ per adjusted hectare</b>			
Milk		0	0	0	0
Cattle		433	323	151	168
Sheep and wool		279	274	209	224
Other livestock		2	0	0	0
Cereals		46	28	0	11
Other crops		3	-4	1	6
BSP & coupled payments~		247	230	203	199
LFASS		41	63	81	58
Sundry farm income		59	84	47	50
Diversification surplus		16	20	9	19
<b>Output</b>		<b>1,127</b>	<b>1,018</b>	<b>701</b>	<b>734</b>
<b>Variable Costs:</b>					
Concentrates		<b>164</b>	<b>149</b>	<b>88</b>	<b>70</b>
Roughages		<b>29</b>	<b>25</b>	<b>26</b>	<b>13</b>
Keep taken		<b>11</b>	<b>21</b>	<b>25</b>	<b>20</b>
Vet and medicine		<b>45</b>	<b>40</b>	<b>30</b>	<b>26</b>
Sundry livestock expenses		<b>63</b>	<b>55</b>	<b>49</b>	<b>36</b>
Seeds:		<b>14</b>	<b>9</b>	<b>2</b>	<b>5</b>
Fertiliser and lime		<b>71</b>	<b>54</b>	<b>27</b>	<b>36</b>
Crop sprays		<b>9</b>	<b>6</b>	<b>1</b>	<b>2</b>
Other crop expenses		<b>10</b>	<b>13</b>	<b>2</b>	<b>4</b>
<b>Total Variable Costs</b>		<b>414</b>	<b>372</b>	<b>251</b>	<b>213</b>
<b>Farm Gross Margin</b>		<b>713</b>	<b>646</b>	<b>450</b>	<b>521</b>
<b>Fixed Costs:</b>					
Paid labour		<b>71</b>	<b>56</b>	<b>31</b>	<b>29</b>
Power and machinery		<b>157</b>	<b>120</b>	<b>78</b>	<b>80</b>
Overheads		<b>107</b>	<b>92</b>	<b>72</b>	<b>67</b>
Depreciation		<b>141</b>	<b>142</b>	<b>90</b>	<b>84</b>
Rent and interest		<b>71</b>	<b>71</b>	<b>40</b>	<b>25</b>
<b>Total Fixed Costs</b>		<b>547</b>	<b>482</b>	<b>310</b>	<b>285</b>
<b>Profit (ex. SFP &amp; Div)</b>		<b>165</b>	<b>164</b>	<b>140</b>	<b>236</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support



## Farm Business Survey

2017 Crop Year					
FINANCIAL PERFORMANCE Mixed Cattle and Sheep					
Profit as a % of output					
		% of Rough Grazing			Upper
		Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms		30	26	20	19
Size in hectares (adjusted)		209.9	251.3	266.3	242.7
Ewe equivalent		1239	1369	1311	1074
Proportion of rough grazing		8	55	89	50
Farm Output from:		% of output			
Milk		0	0	0	0
Cattle		38	32	22	23
Sheep and wool		25	27	30	30
Other livestock		0	0	0	0
Cereals		4	3	0	1
Other crops		0	0	0	1
BSP & coupled payments~		22	23	29	27
LFASS		4	6	12	8
Sundry farm income		5	8	7	7
Diversification surplus		1	2	1	3
<b>Output</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Variable Costs:					
Concentrates		15	15	13	9
Roughages		3	2	4	2
Keep taken		1	2	4	3
Vet and medicine		4	4	4	4
Sundry livestock expenses		6	5	7	5
Seeds:		1	1	0	1
Fertiliser and lime		6	5	4	5
Crop sprays		1	1	0	0
Other crop expenses		1	1	0	1
<b>Total Variable Costs</b>		<b>37</b>	<b>37</b>	<b>36</b>	<b>29</b>
<b>Farm Gross Margin^</b>		<b>63</b>	<b>63</b>	<b>64</b>	<b>71</b>
Fixed Costs:					
Paid labour		6	6	4	4
Power and machinery		14	12	11	11
Overheads		10	9	10	9
Depreciation		12	14	13	11
Rent and interest		6	7	6	3
<b>Total Fixed Costs</b>		<b>49</b>	<b>47</b>	<b>44</b>	<b>39</b>
<b>Profit^</b>		<b>15</b>	<b>16</b>	<b>20</b>	<b>32</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^ If a positive FGM or Profit is not achieved, a zero is recorded in the above table

## Farm Business Survey

2017 Crop Year					
PHYSICAL DATA		Specialist Cereals			
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		25	38	39	26
Crops:		Hectares per farm			
Wheat			24.0	51.5	26.3
Barley		44.1	55.9	112.3	71.2
Oats & mixed cereals		3.4	6.9	19.1	12.2
Potatoes		0.0		0.0	0.0
Potato land let			2.6	3.4	3.9
Oil seed rape			6.0	20.6	11.1
Other cash crops				3.3	
Other cash crops land let			3.1	5.1	5.8
Set-aside and fallow		4.6	7.5	12.5	8.4
Roots and arable fodder		0.8	0.5	1.7	1.3
Grass principally for Hay		2.2	2.5	1.7	2.2
	Silage	4.3	7.6	9.7	4.4
	Grazing	11.2	16.4	34.2	14.1
Rough grazing		3.4	5.1	3.1	2.0
Total farm area		87.7	138.8	278.0	163.5
Total adjusted area		85.4	134.8	275.6	161.7
Total forage area		19.6	28.1	47.9	22.3
Livestock:		Average numbers per farm			
Rearing cows		0	5	17	2
Cattle over 2 years		0	5	7	3
Cattle 1 to 2 years		13	18	51	8
Cattle under 1 year		6	11	24	4
Ewes		6	11	28	25
Other sheep		27	23	71	79
		Units per farm			
Total grazing livestock units		13	25	66	19
GLU's per forage hectare		0.7	0.9	1.4	0.9

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Specialist Cereals</b>					
Profit - £ per farm					
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		25	38	39	26
Size in hectares (adjusted)		85.4	134.8	275.6	161.7
Farm Output from:		£ per farm			
Milk		0	0	0	0
Cattle		9,358	16,937	54,661	5,662
Sheep and wool		2,443	1,877	7,957	7,968
Other livestock		0	0	7,268	0
Cereals		48,122	89,881	189,471	116,809
Other crops		11,781	26,101	53,398	43,578
BPS & coupled payments~		18,179	28,638	56,373	34,535
LFASS		136	71	273	0
Sundry farm income		17,157	27,867	29,625	34,307
Diversification surplus		9,278	4,421	9,225	11,494
<b>Output</b>		<b>116,455</b>	<b>195,794</b>	<b>408,252</b>	<b>254,353</b>
Variable Costs:					
Concentrates		5,725	8,349	31,077	4,390
Roughages		96	146	1,595	117
Keep taken		0	26	547	18
Vet and medicine		557	596	2,168	614
Sundry livestock expenses		918	1,448	4,229	1,422
Seeds		4,932	7,560	15,208	9,018
Fertiliser and lime		10,999	17,395	40,869	23,075
Crop sprays		6,838	12,836	26,445	14,130
Other crop expenses		1,815	4,084	8,282	4,784
<b>Total Variable Costs</b>		<b>31,879</b>	<b>52,440</b>	<b>130,421</b>	<b>57,568</b>
<b>Farm Gross Margin</b>		<b>84,575</b>	<b>143,353</b>	<b>277,831</b>	<b>196,784</b>
Fixed Costs:					
Paid labour		4,464	6,422	26,239	12,019
Power and machinery		21,204	33,896	64,244	36,839
Overheads		15,148	19,921	34,274	18,898
Depreciation		25,179	38,084	57,779	35,097
Rent and interest		6,105	6,019	28,874	6,944
<b>Total Fixed Costs</b>		<b>72,099</b>	<b>104,341</b>	<b>211,411</b>	<b>109,797</b>
<b>Profit</b>		<b>12,476</b>	<b>39,012</b>	<b>66,420</b>	<b>86,987</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Specialist Cereals</b>					
Profit - £ per adjusted hectare					
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		25	38	39	26
Size in hectares (adjusted)		85.4	134.8	275.6	161.7
Farm Output from:		£ per adjusted hectare			
Milk		0	0	0	0
Cattle		110	126	198	35
Sheep and wool		29	14	29	49
Other livestock		0	0	26	0
Cereals		563	667	688	722
Other crops		138	194	194	269
BPS & coupled payments~		213	212	205	214
LFASS		2	1	1	0
Sundry farm income		201	207	108	212
Diversification surplus		109	33	33	71
<b>Output</b>		<b>1,363</b>	<b>1,452</b>	<b>1,481</b>	<b>1,573</b>
Variable Costs:					
Concentrates		67	62	113	27
Roughages		1	1	6	1
Keep taken		0	0	2	0
Vet and medicine		7	4	8	4
Sundry livestock expenses		11	11	15	9
Seeds:		58	56	55	56
Fertiliser and lime		129	129	148	143
Crop sprays		80	95	96	87
Other crop expenses		21	30	30	30
<b>Total Variable Costs</b>		<b>373</b>	<b>389</b>	<b>473</b>	<b>356</b>
<b>Farm Gross Margin</b>		<b>990</b>	<b>1,063</b>	<b>1,008</b>	<b>1,217</b>
Fixed Costs:					
Paid labour		52	48	95	74
Power and machinery		248	251	233	228
Overheads		177	148	124	117
Depreciation		295	282	210	217
Rent and interest		71	45	105	43
<b>Total Fixed Costs</b>		<b>844</b>	<b>774</b>	<b>767</b>	<b>679</b>
<b>Profit</b>		<b>146</b>	<b>289</b>	<b>241</b>	<b>538</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Specialist Cereals</b>					
Profit as a % of output					
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		25	38	39	26
Size in hectares (adjusted)		85.4	134.8	275.6	161.7
Farm Output from:		% of output			
Milk		0	0	0	0
Cattle		8	9	13	2
Sheep and wool		2	1	2	3
Other livestock		0	0	2	0
Cereals		41	46	46	46
Other crops		10	13	13	17
BPS & coupled payments~		16	15	14	14
LFASS		0	0	0	0
Sundry farm income		15	14	7	13
Diversification surplus		8	2	2	5
<b>Output</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Variable Costs:					
Concentrates		5	4	8	2
Roughages		0	0	0	0
Keep taken		0	0	0	0
Vet and medicine		0	0	1	0
Sundry livestock expenses		1	1	1	1
Seeds:		4	4	4	4
Fertiliser and lime		9	9	10	9
Crop sprays		6	7	6	6
Other crop expenses		2	2	2	2
<b>Total Variable Costs</b>		<b>27</b>	<b>27</b>	<b>32</b>	<b>23</b>
<b>Farm Gross Margin^</b>		<b>73</b>	<b>73</b>	<b>68</b>	<b>77</b>
Fixed Costs:					
Paid labour		4	3	6	5
Power and machinery		18	17	16	14
Overheads		13	10	8	7
Depreciation		22	19	14	14
Rent and interest		5	3	7	3
<b>Total Fixed Costs</b>		<b>62</b>	<b>53</b>	<b>52</b>	<b>43</b>
<b>Profit^</b>		<b>11</b>	<b>20</b>	<b>16</b>	<b>34</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^ If a positive FGM or Profit is not achieved, a zero is recorded in the above table

## Farm Business Survey

2017 Crop Year					
PHYSICAL DATA      General Cropping					
	Physical Farm Size			Upper 25%*	
	< 100 ha	100 - 175 ha	> 175 ha		
Number of farms	5	9	24	10	
Crops:	Hectares per farm				
Wheat		29.7	39.3	45.0	
Barley	38.6	55.2	116.9	82.7	
Oats & mixed cereals	1.0	7.4	5.5	4.5	
Potatoes	2.9		26.2	11.8	
Potato land let		2.9	11.9	11.6	
Oil seed rape		6.5	13.5	12.9	
Other cash crops			4.8		
Other cash crops land let		4.7	12.8	6.7	
Set-aside and fallow	4.1	4.1	10.7	6.2	
Roots and arable fodder	0.0	0.2	0.8	0.0	
Grass principally for Hay	0.0	1.5	1.9	0.5	
Silage	8.8	4.5	10.2	7.1	
Grazing	12.6	4.5	39.0	17.0	
Rough grazing	2.5	7.5	4.7	2.0	
Total farm area	83.9	141.9	298.1	211.3	
Total adjusted area	82.0	137.1	295.1	210.2	
Total forage area	22.1	13.4	53.6	25.6	
Livestock:	Average numbers per farm				
Rearing cows	0	7	27	11	
Cattle over 2 years	8	1	6	4	
Cattle 1 to 2 years	33	19	34	25	
Cattle under 1 year	2	6	33	15	
Ewes	28	42	61	24	
Other sheep	30	51	59	31	
	Units per farm				
Total grazing livestock units	35	29	66	37	
GLU's per forage hectare	1.6	2.1	1.2	1.5	

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>General Cropping</b>					
Profit - £ per farm					
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		5	9	24	10
Size in hectares (adjusted)		82.0	137.1	295.1	210.2
Farm Output from:		£ per farm			
Milk		0	0	0	0
Cattle		13,693	8,919	40,600	20,412
Sheep and wool		8,729	4,122	6,770	5,931
Other livestock		0	0	38	90
Cereals		37,949	102,010	178,088	153,983
Other crops		23,368	107,297	251,270	144,058
BPS & coupled payments~		16,863	28,427	56,210	43,963
LFASS		0	0	447	0
Sundry farm income		10,408	17,028	35,344	22,983
Diversification surplus		1,243	8,945	6,832	10,133
<b>Output</b>		<b>112,252</b>	<b>276,749</b>	<b>575,597</b>	<b>401,553</b>
Variable Costs:					
Concentrates		8,576	2,809	12,669	4,434
Roughages		409	704	1,164	236
Keep taken		260	57	354	555
Vet and medicine		922	736	2,348	1,598
Sundry livestock expenses		2,146	1,440	4,200	1,943
Seeds		5,251	17,424	36,524	18,359
Fertiliser and lime		9,642	22,028	44,864	29,837
Crop sprays		5,151	21,403	40,163	24,874
Other crop expenses		1,883	4,661	19,058	7,541
<b>Total Variable Costs</b>		<b>34,238</b>	<b>71,262</b>	<b>161,343</b>	<b>89,376</b>
<b>Farm Gross Margin</b>		<b>78,014</b>	<b>205,487</b>	<b>414,254</b>	<b>312,177</b>
Fixed Costs:					
Paid labour		588	7,072	54,973	21,644
Power and machinery		20,390	49,262	97,772	60,918
Overheads		13,922	22,414	44,909	28,942
Depreciation		19,972	47,370	72,529	46,455
Rent and interest		3,190	19,332	51,224	32,264
<b>Total Fixed Costs</b>		<b>58,062</b>	<b>145,450</b>	<b>321,406</b>	<b>190,222</b>
<b>Profit</b>		<b>19,952</b>	<b>60,037</b>	<b>92,848</b>	<b>121,955</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>General Cropping</b>					
Profit - £ per adjusted hectare					
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		5	9	24	10
Size in hectares (adjusted)		82.0	137.1	295.1	210.2
Farm Output from:		£ per adjusted hectare			
Milk		0	0	0	0
Cattle		167	65	138	97
Sheep and wool		106	30	23	28
Other livestock		0	0	0	0
Cereals		463	744	603	733
Other crops		285	782	851	685
BPS & coupled payments~		206	207	190	209
LFASS		0	0	2	0
Sundry farm income		127	124	120	109
Diversification surplus		15	65	23	48
<b>Output</b>		<b>1,368</b>	<b>2,018</b>	<b>1,950</b>	<b>1,910</b>
Variable Costs:					
Concentrates		105	20	43	21
Roughages		5	5	4	1
Keep taken		3	0	1	3
Vet and medicine		11	5	8	8
Sundry livestock expenses		26	11	14	9
Seeds:		64	127	124	87
Fertiliser and lime		118	161	152	142
Crop sprays		63	156	136	118
Other crop expenses		23	34	65	36
<b>Total Variable Costs</b>		<b>417</b>	<b>520</b>	<b>547</b>	<b>425</b>
<b>Farm Gross Margin</b>		<b>951</b>	<b>1,498</b>	<b>1,404</b>	<b>1,485</b>
Fixed Costs:					
Paid labour		7	52	186	103
Power and machinery		249	359	331	290
Overheads		170	163	152	138
Depreciation		243	345	246	221
Rent and interest		39	141	174	153
<b>Total Fixed Costs</b>		<b>708</b>	<b>1,061</b>	<b>1,089</b>	<b>905</b>
<b>Profit</b>		<b>243</b>	<b>438</b>	<b>315</b>	<b>580</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support



## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>General Cropping</b>					
Profit as a % of output					
		Physical Farm Size			Upper
		< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms		5	9	24	10
Size in hectares (adjusted)		82.0	137.1	295.1	210.2
Farm Output from:		% of output			
Milk		0	0	0	0
Cattle		12	3	7	5
Sheep and wool		8	1	1	1
Other livestock		0	0	0	0
Cereals		34	37	31	38
Other crops		21	39	44	36
BPS & coupled payments~		15	10	10	11
LFASS		0	0	0	0
Sundry farm income		9	6	6	6
Diversification surplus		1	3	1	3
<b>Output</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Variable Costs:					
Concentrates		8	1	2	1
Roughages		0	0	0	0
Keep taken		0	0	0	0
Vet and medicine		1	0	0	0
Sundry livestock expenses		2	1	1	0
Seeds:		5	6	6	5
Fertiliser and lime		9	8	8	7
Crop sprays		5	8	7	6
Other crop expenses		2	2	3	2
<b>Total Variable Costs</b>		<b>31</b>	<b>26</b>	<b>28</b>	<b>22</b>
<b>Farm Gross Margin^</b>		<b>69</b>	<b>74</b>	<b>72</b>	<b>78</b>
Fixed Costs:					
Paid labour		1	3	10	5
Power and machinery		18	18	17	15
Overheads		12	8	8	7
Depreciation		18	17	13	12
Rent and interest		3	7	9	8
<b>Total Fixed Costs</b>		<b>52</b>	<b>53</b>	<b>56</b>	<b>47</b>
<b>Profit^</b>		<b>18</b>	<b>22</b>	<b>16</b>	<b>30</b>

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^ If a positive FGM or Profit is not achieved, a zero is recorded in the above table

## Farm Business Survey

2017 Crop Year					
Dairy Farms					
	Physical Farm Size				Upper 25%*
	Under 80ha	80 - 120ha	Over 120ha		
Number of farms	7	10	28	12	
<b>Crops:</b>					
	Hectares per farm				
Wheat		0.5	1.5	0.8	
Barley	2.5	2.9	5.8	2.8	
Oats & mixed cereals					
Potatoes					
Potato land let					
Oil seed rape					
Other cash crops					
Other cash crops land let					
Set-aside and fallow					
Roots and arable fodder	1.2	0.8	9.1	6.1	
Grass principally for Hay	0.0	0.1	0.5	0.2	
Silage	39.6	48.0	80.5	71.3	
Grazing	19.9	43.2	91.4	67.0	
Rough grazing	0.3	6.3	32.1	15.5	
<b>Total farm area</b>	<b>63.5</b>	<b>101.8</b>	<b>220.9</b>	<b>163.8</b>	
<b>Total adjusted area</b>	<b>63.3</b>	<b>97.6</b>	<b>199.4</b>	<b>153.7</b>	
<b>Total forage area</b>	<b>60.8</b>	<b>94.1</b>	<b>192.1</b>	<b>150.1</b>	
<b>Percent</b>					
Proportion of rough grazing	0	5	10	7	
<b>Livestock:</b>					
	Average numbers per farm				
Dairy cows	101	115	215	199	
Rearing cows	0	0	9	3	
Cattle over 2 years	14	19	37	29	
Cattle 1 to 2 years	35	48	85	76	
Cattle under 1 year	71	79	143	130	
Ewes	0	19	89	27	
Other sheep	0	23	111	37	
<b>Units per farm</b>					
Total grazing livestock units	158	191	368	321	
GLU's per forage hectare	2.6	2.0	1.9	2.1	
<b>Percentage</b>					
Dairy cows as % of GLU	64	60	58	62	

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year					
FINANCIAL PERFORMANCE Dairy Farms					
Profit - £ per farm					
	Physical Farm Size			Upper 25%*	
	Under 80ha	80 - 120ha	Over 120ha		
Number of farms	7	10	28	12	
Size in hectares (adjusted)	63.3	97.6	199.4	153.7	
Number of dairy cows	101	115	215	199	
Farm Output from:	<b>£ per farm</b>				
Milk	239,426	214,034	452,843	429,563	
Cattle	44,487	54,086	97,858	85,852	
Sheep and wool	0	2,383	9,269	2,774	
Other livestock	987	146	128	666	
Cereals	1,911	2,253	6,095	3,444	
Other crops	-1,901	-248	205	1,950	
BPS & coupled payments~	16,221	20,676	43,023	30,993	
LFASS	0	780	4,029	2,067	
Sundry farm income	3,046	2,985	9,676	6,116	
Diversification surplus	-218	1,106	2,944	3,786	
<b>Output</b>	<b>303,959</b>	<b>298,200</b>	<b>626,071</b>	<b>567,210</b>	
Variable Costs:					
Concentrates	99,291	93,412	174,853	144,371	
Roughages	10,962	8,209	19,915	20,582	
Keep taken	4,545	2,507	3,558	3,868	
Vet and medicine	11,056	9,261	18,261	13,736	
Sundry livestock expenses	19,187	21,167	37,703	29,897	
Seeds	729	713	2,943	1,181	
Fertiliser and lime	9,618	11,880	24,033	17,414	
Crop sprays	758	1,061	2,703	1,446	
Other crop expenses	2,251	1,700	3,604	2,751	
<b>Total Variable Costs</b>	<b>158,397</b>	<b>149,911</b>	<b>287,572</b>	<b>235,247</b>	
<b>Farm Gross Margin</b>	<b>145,562</b>	<b>148,290</b>	<b>338,499</b>	<b>331,963</b>	
Fixed Costs:					
Paid labour	2,317	12,325	51,047	34,722	
Power and machinery	36,673	41,168	68,706	52,675	
Overheads	20,823	20,273	36,878	28,548	
Depreciation	37,627	38,509	71,659	55,843	
Rent and interest	11,685	15,625	23,244	17,153	
<b>Total Fixed Costs</b>	<b>109,124</b>	<b>127,900</b>	<b>251,533</b>	<b>188,941</b>	
<b>Profit</b>	<b>36,437</b>	<b>20,390</b>	<b>86,966</b>	<b>143,022</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
FINANCIAL PERFORMANCE Dairy Farms					
Profit - £ per adjusted hectare					
	Physical Farm Size			Upper 25%*	
	Under 80ha	80 - 120ha	Over 120ha		
Number of farms	7	10	28	12	
Size in hectares (adjusted)	63.3	97.6	199.4	153.7	
Number of dairy cows	101	115	215	199	
Farm Output from:	<b>£ per adjusted hectare</b>				
Milk	3,785	2,194	2,271	2,795	
Cattle	703	554	491	559	
Sheep and wool	0	24	46	18	
Other livestock	16	1	1	4	
Cereals	30	23	31	22	
Other crops	-30	-3	1	13	
BPS & coupled payments~	256	212	216	202	
LFASS	0	8	20	13	
Sundry farm income	48	31	49	40	
Diversification surplus	-3	11	15	25	
<b>Output</b>	<b>4,805</b>	<b>3,057</b>	<b>3,140</b>	<b>3,691</b>	
Variable Costs:					
Concentrates	1,570	958	877	939	
Roughages	173	84	100	134	
Keep taken	72	26	18	25	
Vet and medicine	175	95	92	89	
Sundry livestock expenses	303	217	189	195	
Seeds:	12	7	15	8	
Fertiliser and lime	152	122	121	113	
Crop sprays	12	11	14	9	
Other crop expenses	36	17	18	18	
<b>Total Variable Costs</b>	<b>2,504</b>	<b>1,537</b>	<b>1,442</b>	<b>1,531</b>	
<b>Farm Gross Margin</b>	<b>2,301</b>	<b>1,520</b>	<b>1,698</b>	<b>2,160</b>	
Fixed Costs:					
Paid labour	37	126	256	226	
Power and machinery	580	422	345	343	
Overheads	329	208	185	186	
Depreciation	595	395	359	363	
Rent and interest	185	160	117	112	
<b>Total Fixed Costs</b>	<b>1,725</b>	<b>1,311</b>	<b>1,262</b>	<b>1,230</b>	
<b>Profit</b>	<b>576</b>	<b>209</b>	<b>436</b>	<b>931</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
FINANCIAL PERFORMANCE Dairy Farms					
Profit as a % of output					
	Physical Farm Size			Upper 25%*	
	Under 80ha	80 - 120ha	Over 120ha		
Number of farms	7	10	28	12	
Size in hectares (adjusted)	63.3	97.6	199.4	153.7	
Number of dairy cows	101	115	215	199	
<b>Farm Output from:</b>	<b>% of output</b>				
Milk	79	72	72	76	
Cattle	15	18	16	15	
Sheep and wool	0	1	1	0	
Other livestock	0	0	0	0	
Cereals	1	1	1	1	
Other crops	-1	0	0	0	
BPS & coupled payments~	5	7	7	5	
LFASS	0	0	1	0	
Sundry farm income	1	1	2	1	
Diversification surplus	0	0	0	1	
<b>Output</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>Variable Costs:</b>					
Concentrates	33	31	28	25	
Roughages	4	3	3	4	
Keep taken	1	1	1	1	
Vet and medicine	4	3	3	2	
Sundry livestock expenses	6	7	6	5	
Seeds:	0	0	0	0	
Fertiliser and lime	3	4	4	3	
Crop sprays	0	0	0	0	
Other crop expenses	1	1	1	0	
<b>Total Variable Costs</b>	<b>52</b>	<b>50</b>	<b>46</b>	<b>41</b>	
<b>Farm Gross Margin^</b>	<b>48</b>	<b>50</b>	<b>54</b>	<b>59</b>	
<b>Fixed Costs:</b>					
Paid labour	1	4	8	6	
Power and machinery	12	14	11	9	
Overheads	7	7	6	5	
Depreciation	12	13	11	10	
Rent and interest	4	5	4	3	
<b>Total Fixed Costs</b>	<b>36</b>	<b>43</b>	<b>40</b>	<b>33</b>	
<b>Profit</b>	<b>12</b>	<b>7</b>	<b>14</b>	<b>25</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^If a positive FGM or Profit is not achieved, a zero is recorded in the above table

## Farm Business Survey

2017 Crop Year					
PHYSICAL DATA Mixed Farms					
	Your Farm	Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms		11	31	36	20
Crops:		Hectares per farm			
Wheat			1.0	21.8	9.8
Barley		14.1	36.2	76.6	48.9
Oats & mixed cereals		0.8	2.4	10.6	5.8
Potatoes		0.1		0.3	0.5
Potato land let			1.5	3.7	2.1
Oil seed rape			0.5	4.7	2.1
Other cash crops				4.4	
Other cash crops land let			0.9	2.3	1.7
Set-aside and fallow		0.4	3.4	8.0	3.8
Roots and arable fodder		0.6	2.0	2.9	1.8
Grass principally for Hay		2.7	2.5	4.0	5.6
Silage		12.1	19.1	36.9	31.7
Grazing		28.9	42.5	91.5	66.7
Rough grazing		1.2	4.8	22.1	13.6
Total farm area		60.8	116.8	289.8	194.1
Total adjusted area		60.1	113.0	272.3	184.0
Total forage area		44.8	67.1	139.8	109.3
Livestock:		Average numbers per farm			
Rearing cows		7	45	95	64
Cattle over 2 years		5	10	22	20
Cattle 1 to 2 years		33	44	80	71
Cattle under 1 year		20	55	96	70
Ewes		117	142	194	187
Other sheep		134	155	291	219
		Units per farm			
Total grazing livestock units		60	114	211	166
GLU's per forage hectare		1.3	1.7	1.5	1.5

\* Upper 25% based on Profit as a % of Output

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Mixed Farms</b>					
Profit - £ per farm					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 150 ha	Over 150 ha		
Number of farms	11	31	36	20	
Size in hectares (adjusted)	60.1	113.0	272.3	184.0	
Farm Output from:	£ per farm				
Milk	0	0	0	0	
Cattle	26,285	76,543	124,250	93,793	
Sheep and wool	16,498	16,281	31,047	23,663	
Other livestock	227	542	4,179	11	
Cereals	9,608	34,395	104,355	60,079	
Other crops	3,659	4,923	24,008	14,796	
BPS and coupled payments~	14,946	29,622	63,203	45,814	
LFASS	456	889	3,294	2,588	
Sundry farm income	4,158	10,438	18,947	12,571	
Diversification surplus	5,110	8,204	4,358	9,489	
<b>Output</b>	<b>80,947</b>	<b>181,836</b>	<b>377,641</b>	<b>262,803</b>	
Variable Costs:					
Concentrates	13,225	26,897	41,318	23,682	
Roughages	761	2,848	4,090	1,898	
Keep taken	1,756	2,004	2,955	1,989	
Vet and medicine	2,036	4,295	7,976	5,173	
Sundry livestock expenses	2,902	6,659	10,004	6,575	
Seeds	1,796	3,755	10,735	5,901	
Fertiliser and lime	5,342	13,708	30,251	19,487	
Crop sprays	1,358	4,131	14,525	8,089	
Other crop expenses	864	2,469	6,252	2,775	
<b>Total Variable Costs</b>	<b>30,041</b>	<b>66,766</b>	<b>128,106</b>	<b>75,569</b>	
<b>Farm Gross Margin</b>	<b>50,906</b>	<b>115,070</b>	<b>249,535</b>	<b>187,235</b>	
Fixed Costs:					
Paid labour	1,356	2,522	20,777	11,000	
Power and machinery	13,844	28,023	60,293	31,017	
Overheads	11,091	19,357	33,597	20,721	
Depreciation	11,860	32,055	56,239	36,982	
Rent and interest	2,626	7,789	21,753	7,150	
<b>Total Fixed Costs</b>	<b>40,777</b>	<b>89,746</b>	<b>192,660</b>	<b>106,870</b>	
<b>Profit</b>	<b>10,129</b>	<b>25,325</b>	<b>56,875</b>	<b>80,365</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Mixed Farms</b>					
Profit - £ per adjusted hectare					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 150 ha	Over 150 ha		
Number of farms	11	31	36	20	
Size in hectares (adjusted)	60.1	113.0	272.3	184.0	
Farm Output from:	£ per adjusted hectare				
Milk	0	0	0	0	
Cattle	437	677	456	510	
Sheep and wool	274	144	114	129	
Other livestock	4	5	15	0	
Cereals	160	304	383	327	
Other crops	61	44	88	80	
BPS and coupled payments~	249	262	232	249	
LFASS	8	8	12	14	
Sundry farm income	69	92	70	68	
Diversification surplus	85	73	16	52	
<b>Output</b>	<b>1,347</b>	<b>1,609</b>	<b>1,387</b>	<b>1,428</b>	
Variable Costs:					
Concentrates	220	238	152	129	
Roughages	13	25	15	10	
Keep taken	29	18	11	11	
Vet and medicine	34	38	29	28	
Sundry livestock expenses	48	59	37	36	
Seeds:	30	33	39	32	
Fertiliser and lime	89	121	111	106	
Crop sprays	23	37	53	44	
Other crop expenses	14	22	23	15	
<b>Total Variable Costs</b>	<b>500</b>	<b>591</b>	<b>470</b>	<b>411</b>	
<b>Farm Gross Margin</b>	<b>847</b>	<b>1,018</b>	<b>916</b>	<b>1,018</b>	
Fixed Costs:					
Paid labour	23	22	76	60	
Power and machinery	230	248	221	169	
Overheads	185	171	123	113	
Depreciation	197	284	207	201	
Rent and interest	44	69	80	39	
<b>Total Fixed Costs</b>	<b>678</b>	<b>794</b>	<b>707</b>	<b>581</b>	
<b>Profit</b>	<b>169</b>	<b>224</b>	<b>209</b>	<b>437</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support



## Farm Business Survey

2017 Crop Year					
<b>FINANCIAL PERFORMANCE</b>					
<b>Mixed Farms</b>					
Profit as a % of output					
	Physical Farm Size			Upper 25%*	
	Under 80 ha	80 - 150 ha	Over 150 ha		
Number of farms	11	31	36	20	
Size in hectares (adjusted)	60.1	113.0	272.3	184.0	
Farm Output from:	% of output				
Milk	0	0	0	0	
Cattle	32	42	33	36	
Sheep and wool	20	9	8	9	
Other livestock	0	0	1	0	
Cereals	12	19	28	23	
Other crops	5	3	6	6	
BPS and coupled payments~	18	16	17	17	
LFASS	1	0	1	1	
Sundry farm income	5	6	5	5	
Diversification surplus	6	5	1	4	
<b>Output</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	
Variable Costs:					
Concentrates	16	15	11	9	
Roughages	1	2	1	1	
Keep taken	2	1	1	1	
Vet and medicine	3	2	2	2	
Sundry livestock expenses	4	4	3	3	
Seeds:	2	2	3	2	
Fertiliser and lime	7	8	8	7	
Crop sprays	2	2	4	3	
Other crop expenses	1	1	2	1	
<b>Total Variable Costs</b>	<b>37</b>	<b>37</b>	<b>34</b>	<b>29</b>	
<b>Farm Gross Margin^</b>	<b>63</b>	<b>63</b>	<b>66</b>	<b>71</b>	
Fixed Costs:					
Paid labour	2	1	6	4	
Power and machinery	17	15	16	12	
Overheads	14	11	9	8	
Depreciation	15	18	15	14	
Rent and interest	3	4	6	3	
<b>Total Fixed Costs</b>	<b>50</b>	<b>49</b>	<b>51</b>	<b>41</b>	
<b>Profit^</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>31</b>	

\* Upper 25% based on Profit as a % of Output

~ Includes payments from the Basic Payment Scheme, Scottish Suckler Beef Support Scheme and Scottish Upland Sheep Support

^ If a positive FGM or Profit is not achieved, a zero is recorded in the above table