

Farm Performance in Scotland

2015 crop year¹

Enterprise Gross Margins

Farm Accounts Survey
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¹ Based on a survey of Scottish farms with year ends ranging from 30/11/15 to 31/5/16

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Acknowledgements

Farm Accounts Survey

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

Over

1. The enterprise gross margins are drawn from farms included in the Farm Accounts 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 40. 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

(for 2015 Crop year)
81 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|---|----------------|-------------------|
| Area grown (ha) | 43.73 | 48.86 |
| Grain yield (t/ha) | 9.30 | 10.64 |
| Grain price (£/t) | 112 | 112 |
| Gross margin per hectare (£/ha) | 625 | 834 |
| <hr/> | | |
| MARGIN DETAIL | £/ha | £/ha |
| Crop sold in financial year | 671 | 707 |
| Crop fed in financial year | 21 | 34 |
| Crop for private or wages in financial year | | |
| Crop in store for future sale / own feed | 337 | 444 |
| Crop in store for own seed | 8 | 7 |
| <hr/> | | |
| Total crop revenue | 1037 | 1193 |
| Straw sold in financial year | 39 | 29 |
| Straw used by own livestock | 27 | 34 |
| Straw closing valuation | 27 | 70 |
| <hr/> | | |
| Total straw revenue | 93 | 133 |
| <hr/> | | |
| OUTPUT | | |
| Seeds | 73 | 73 |
| Fertiliser | 230 | 222 |
| Crop chemicals | 177 | 161 |
| Sundry Crop Expenses | 25 | 35 |
| <hr/> | | |
| VARIABLE COSTS | 505 | 492 |
| GROSS MARGIN | 625 | 834 |
| TOTAL ENTERPRISE GROSS MARGIN | 27347 | 40745 |

*Where less than 40 enterprises available no Upper Quartile calculated

Spring Barley

(for 2015 Crop year)
174 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|---|----------------|-------------------|
| Area grown (ha) | 47.68 | 67.03 |
| Grain yield (t/ha) | 6.25 | 6.96 |
| Grain price (£/t) | 114 | 126 |
| Gross margin per hectare (£/ha) | 452 | 639 |
| <hr/> | | |
| MARGIN DETAIL | £/ha | £/ha |
| Crop sold in financial year | 550 | 793 |
| Crop fed in financial year | 71 | 24 |
| Crop for private or wages in financial year | | |
| Crop in store for future sale / own feed | 84 | 50 |
| Crop in store for own seed | 8 | 8 |
| <hr/> | | |
| Total crop revenue | 714 | 875 |
| <hr/> | | |
| Straw sold in financial year | 36 | 43 |
| Straw used by own livestock | 37 | 42 |
| Straw closing valuation | 27 | 23 |
| <hr/> | | |
| Total straw revenue | 100 | 107 |
| <hr/> | | |
| OUTPUT | | |
| <hr/> | | |
| Seed | 66 | 64 |
| Fertiliser | 175 | 167 |
| Crop chemicals | 90 | 88 |
| Sundry Crop Expenses | 30 | 23 |
| <hr/> | | |
| VARIABLE COSTS | 362 | 343 |
| <hr/> | | |
| GROSS MARGIN | 452 | 639 |
| <hr/> | | |
| TOTAL ENTERPRISE GROSS MARGIN | 21561 | 42848 |

*Where less than 40 enterprises available no Upper Quartile calculated

Winter Barley

(for 2015 Crop year)
21 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|---|----------------|-------------------|
| Area grown (ha) | 27.47 | |
| Grain yield (t/ha) | 8.50 | |
| Grain price (£/t) | 101 | |
| Gross margin per hectare (£/ha) | 488 | |
| MARGIN DETAIL | | £/ha |
| Crop sold in financial year | 562 | |
| Crop fed in financial year | 147 | |
| Crop for private or wages in financial year | 0 | |
| Crop in store for future sale / own feed | 142 | |
| Crop in store for own seed | 6 | |
| Total crop revenue | 857 | |
| Straw sold in financial year | 56 | |
| Straw used by own livestock | 30 | |
| Straw closing valuation | 19 | |
| Total straw revenue | 105 | |
| OUTPUT | 962 | |
| Seed | 77 | |
| Fertiliser | 213 | |
| Crop chemicals | 159 | |
| Sundry Crop Expenses | 24 | |
| VARIABLE COSTS | 474 | |
| GROSS MARGIN | 488 | |
| TOTAL ENTERPRISE GROSS MARGIN | 13406 | |

*Where less than 40 enterprises available no Upper Quartile calculated

Mixed Barley

(for 2015 Crop year)
42 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|---|----------------|-------------------|
| Area grown (ha) | 75.76 | 91.35 |
| Grain yield (t/ha) | 6.48 | 7.09 |
| Grain price (£/t) | 111 | 117 |
| Gross margin per hectare (£/ha) | 436 | 586 |
| <hr/> | | |
| MARGIN DETAIL | £/ha | £/ha |
| Crop sold in financial year | 550 | 735 |
| Crop fed in financial year | 106 | 45 |
| Crop for private or wages in financial year | | |
| Crop in store for future sale / own feed | 55 | 43 |
| Crop in store for own seed | 9 | 4 |
| <hr/> | | |
| Total crop revenue | 721 | 828 |
| Straw sold in financial year | 41 | 45 |
| Straw used by own livestock | 40 | 31 |
| Straw closing valuation | 28 | 48 |
| <hr/> | | |
| Total straw revenue | 109 | 124 |
| <hr/> | | |
| OUTPUT | | |
| Seed | 65 | 59 |
| Fertiliser | 191 | 181 |
| Crop chemicals | 110 | 108 |
| Sundry Crop Expenses | 27 | 17 |
| <hr/> | | |
| VARIABLE COSTS | 394 | 366 |
| GROSS MARGIN | 436 | 586 |
| TOTAL ENTERPRISE GROSS MARGIN | 33049 | 53562 |

*Where less than 40 enterprises available no Upper Quartile calculated

Winter Oil Seed Rape

(for 2015 Crop year)
43 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|---|----------------|-------------------|
| Area grown (ha) | 29.14 | 29.21 |
| Grain yield (t/ha) | 4.23 | 4.78 |
| Grain price (£/t) | 271 | 291 |
| Gross margin per hectare (£/ha) | 651 | 934 |
| <hr/> | | |
| MARGIN DETAIL | £/ha | £/ha |
| Crop sold in financial year | 974 | 1391 |
| Crop fed in financial year | | |
| Crop for private or wages in financial year | | |
| Crop in store for future sale / own feed | 173 | |
| Crop in store for own seed | 0 | 0 |
| <hr/> | | |
| Total crop revenue | 1147 | 1392 |
| Straw sold in financial year | 7 | 20 |
| Straw used by own livestock | | |
| Straw closing valuation | | |
| <hr/> | | |
| Total straw revenue | 7 | 20 |
| <hr/> | | |
| OUTPUT | 1155 | 1412 |
| Seed | 61 | 66 |
| Fertiliser | 222 | 217 |
| Crop chemicals | 190 | 170 |
| Sundry Crop Expenses | 30 | 24 |
| <hr/> | | |
| VARIABLE COSTS | 504 | 478 |
| GROSS MARGIN | 651 | 934 |
| TOTAL ENTERPRISE GROSS MARGIN | 18965 | 27295 |

*Where less than 40 enterprises available no Upper Quartile calculated

Spring Oats

(for 2015 Crop year)
36 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|---|----------------|-------------------|
| Area grown (ha) | 16.31 | |
| Grain yield (t/ha) | 5.92 | |
| Grain price (£/t) | 105 | |
| Gross margin per hectare (£/ha) | 371 | |
| MARGIN DETAIL | | £/ha |
| Crop sold in financial year | 460 | |
| Crop fed in financial year | 71 | |
| Crop for private or wages in financial year | | |
| Crop in store for future sale / own feed | 86 | |
| Crop in store for own seed | 8 | |
| Total crop revenue | 625 | |
| Straw sold in financial year | 16 | |
| Straw used by own livestock | 41 | |
| Straw closing valuation | 10 | |
| Total straw revenue | 67 | |
| OUTPUT | 692 | |
| Seed | 64 | |
| Fertiliser | 157 | |
| Crop chemicals | 77 | |
| Sundry Crop Expenses | 21 | |
| VARIABLE COSTS | 320 | |
| GROSS MARGIN | 371 | |
| TOTAL ENTERPRISE GROSS MARGIN | 6055 | |

*Where less than 40 enterprises available no Upper Quartile calculated

Potatoes

(for 2015 Crop year)
12 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%* |
|--|----------------|-------------------|
| Area grown (ha) | 35.19 | |
| Potato yield (t/ha) | 42.32 | |
| Potato price (£/t) | 160 | |
| Gross margin per hectare (£/ha) | 4716 | |
| MARGIN DETAIL | | £/ha |
| Potatoes sold | 4202 | |
| Potatoes fed | | |
| Potatoes for private & wages | | |
| Potatoes in store for future sale / own feed | 2180 | |
| Potatoes in store for own seed | 380 | |
| Total crop revenue | 6761 | |
| OUTPUT | | 6761 |
| Seed | 705 | |
| Fertiliser | 488 | |
| Crop chemicals | 605 | |
| Sundry Crop Expenses | 249 | |
| VARIABLE COSTS | 2046 | |
| GROSS MARGIN | 4716 | |
| TOTAL ENTERPRISE GROSS MARGIN | 165930 | |

*Where less than 40 enterprises available no Upper Quartile calculated

NB based on a small sample size

Forage costs

(for 2015 Crop year)

| | 29 Farms | Average | Upper 25%* |
|---------------------------------------|------------------|----------------|-------------------|
| Hill | | £/ha | £/ha |
| Seed | | 4 | |
| Fertiliser | | 40 | |
| Crop chemicals | | 4 | |
| Sundry Crop Expenses (eg silage wrap) | | 5 | |
| VARIABLE COSTS | | 53 | |
| | 143 Farms | | |
| Upland | | £/ha | |
| Seed | | 7 | |
| Fertiliser | | 95 | |
| Crop chemicals | | 3 | |
| Sundry Crop Expenses (eg silage wrap) | | 9 | |
| VARIABLE COSTS | | 113 | |
| | 40 Farms | | |
| Dairy (LFA and non-LFA) | | £/ha | |
| Seed | | 12 | |
| Fertiliser | | 143 | |
| Crop chemicals | | 13 | |
| Sundry Crop Expenses (eg silage wrap) | | 20 | |
| VARIABLE COSTS | | 189 | |
| | 135 Farms | | |
| Non-LFA Beef and Sheep | | £/ha | |
| Seed | | 18 | |
| Fertiliser | | 112 | |
| Crop chemicals | | 9 | |
| Sundry Crop Expenses (eg silage wrap) | | 13 | |
| VARIABLE COSTS | | 153 | |

*Where less than 40 enterprises available no Upper Quartile calculated

NB Excludes contracting costs.

Dairy

Dairy cows

40 Farms

| KEY PERFORMANCE INDICATORS | Average | | Upper 25%~ | |
|---|-------------|---------------|-------------|---------------|
| Herd size (hd)* | 196 | | 169 | |
| Yield per cow (£) | 7528 | | 8030 | |
| Yield per forage hectare (£) | 9764 | | 8375 | |
| Grazing Livestock Units (GLU) | 197 | | 170 | |
| Share of Adjusted Forage Area (adj.ha) | 54 | | 47 | |
| Stocking rate (hd/adj.ha) | 2.16 | | 1.93 | |
| Gross Margin per litre (pp£) | 9.74 | | 15.07 | |
| Gross Margin per head (£/hd) | 733 | | 1210 | |
| Gross Margin per grazing livestock unit (£/GLU) | 729 | | 1205 | |
| Gross Margin per hectare (£/adj.ha) | 1586 | | 2331 | |
| MARGIN DETAIL | pp£ | £/hd | pp£ | £/hd |
| Sales | | | | |
| Milk sold (£) | 22.4 | 1688 | 26.1 | 2094 |
| Milk used on farm and for private (£) | 0.2 | 15 | 0.1 | 9 |
| Stock bulls | 0.0 | 4 | 0.0 | 2 |
| Cows | 1.6 | 122 | 1.8 | 141 |
| Calves | 0.4 | 27 | 0.4 | 30 |
| Calves transferred | 1.4 | 106 | 1.5 | 124 |
| Total Sales | 26.1 | 1963 | 29.9 | 2401 |
| Closing Valuation | 12.9 | 975 | 11.7 | 939 |
| less | | | | |
| Purchases | | | | |
| Stock bulls | 0.1 | 4 | 0.0 | 3 |
| Purchased replacements | 0.5 | 34 | 0.1 | 9 |
| Home reared replacements | 4.4 | 332 | 4.3 | 347 |
| Total Purchases | 4.9 | 370 | 4.5 | 359 |
| Opening Valuation | 14.1 | 1058 | 12.8 | 1024 |
| BLSA | -1.8 | -133 | -1.4 | -110 |
| OUTPUT | 21.8 | 1642 | 25.7 | 2067 |
| Homegrown concentrates | 0.4 | 30 | 0.2 | 19 |
| Purchased concentrates | 7.4 | 555 | 6.7 | 535 |
| Roughages | 0.6 | 46 | 0.7 | 56 |
| Homegrown straw | 0.1 | 6 | 0.1 | 7 |
| Keep taken | 0.1 | 7 | 0.1 | 7 |
| Vet & Med | 0.8 | 60 | 0.6 | 48 |
| Sundry Livestock Expenses | 1.5 | 116 | 1.3 | 105 |
| Forage costs | 1.2 | 90 | 1.0 | 81 |
| VARIABLE COSTS | 12.1 | 909 | 10.7 | 857 |
| GROSS MARGIN | 9.7 | 733 | 15.1 | 1210 |
| ENTERPRISE GROSS MARGIN | | 143329 | | 204459 |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Dairy

Dairy followers

16 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|-------------|-------------|
| Herd size (hd)* | 113 | |
| Grazing Livestock Units (GLU) | 104 | |
| Share of Adjusted Forage Area (adj.ha) | 45 | |
| Stocking rate (hd/adj.ha) | 2.49 | |
| Gross Margin per head (£/hd) | 54 | |
| Gross Margin per grazing livestock unit (£/GLU) | 59 | |
| Gross Margin per hectare (£/adj.ha) | 134 | |
| MARGIN DETAIL | | £/hd |
| Sales | | |
| Heifers transferred into herd | 702 | |
| Heifers in calf | 12 | |
| Fat cattle male | 4 | |
| Fat cattle female | 6 | |
| 2 years+ male | 6 | |
| 2 years+ female | 7 | |
| 1-2 years male | 47 | |
| 1-2 years female | 54 | |
| 0-12 mths male | 2 | |
| 0-12 mths female | | |
| Total Sales | 840 | |
| Closing Valuation | 1218 | |
| less | | |
| Purchases | | |
| Heifers in calf | 7 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | | |
| 1-2 years female | | |
| 0-12 mths male | | |
| 0-12 mths female | 3 | |
| Calves transferred in | 173 | |
| Total Purchases | 182 | |
| Opening Valuation | 1339 | |
| OUTPUT | 537 | |
| Homegrown concentrates | 29 | |
| Purchased concentrates | 197 | |
| Roughages | 29 | |
| Homegrown straw | 8 | |
| Keep taken | 33 | |
| Vet & Med | 40 | |
| Sundry Livestock Expenses | 67 | |
| Forage costs | 81 | |
| VARIABLE COSTS | 483 | |
| GROSS MARGIN | 54 | |
| TOTAL ENTERPRISE GROSS MARGIN | 6091 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Dairy

Dairy mixed

22 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|--------------|-------------|
| Herd size (hd)* | 136 | |
| Grazing Livestock Units (GLU) | 119 | |
| Share of Adjusted Forage Area (adj.ha) | 57 | |
| Stocking rate (hd/adj.ha) | 2.39 | |
| Gross Margin per head (£/hd) | 273 | |
| Gross Margin per grazing livestock unit (£/GLU) | 312 | |
| Gross Margin per hectare (£/adj.ha) | 652 | |
| MARGIN DETAIL | | £/hd |
| Sales | | |
| Heifers transferred into herd | 412 | |
| Heifers in calf | 23 | |
| Fat cattle male | 87 | |
| Fat cattle female | 10 | |
| 2 years+ male | 1 | |
| 2 years+ female | 6 | |
| 1-2 years male | 203 | |
| 1-2 years female | 86 | |
| 0-12 mths male | 2 | |
| 0-12 mths female | 0 | |
| Total Sales | 830 | |
| Closing Valuation | 1110 | |
| less | | |
| Purchases | | |
| Heifers in calf | 2 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | | |
| 1-2 years female | | |
| 0-12 mths male | | |
| 0-12 mths female | | |
| Calves transferred in | 160 | |
| Total Purchases | 163 | |
| Opening Valuation | 1104 | |
| OUTPUT | 674 | |
| Homegrown concentrates | 26 | |
| Purchased concentrates | 164 | |
| Roughages | 21 | |
| Homegrown straw | 8 | |
| Keep taken | 11 | |
| Vet & Med | 40 | |
| Sundry Livestock Expenses | 55 | |
| Forage costs | 74 | |
| VARIABLE COSTS | 401 | |
| GROSS MARGIN | 273 | |
| TOTAL ENTERPRISE GROSS MARGIN | 37189 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

Hill sucklers

24 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|---------|-------------|
| Herd size (hd)* | 49 | |
| Grazing Livestock Units (GLU) | 77 | |
| Share of Adjusted Forage Area (adj.ha) | 84 | |
| Stocking rate (hd/adj.ha) | 0.59 | |
| Gross Margin per head (£/hd) | 405 | |
| Gross Margin per grazing livestock unit (£/GLU) | 261 | |
| Gross Margin per hectare (£/adj.ha) | 239 | |
| MARGIN DETAIL | | £/hd |
| Sales | | |
| Stock bulls | 15 | |
| Cows | 103 | |
| Heifers in calf | 38 | |
| Fat cattle male | 248 | |
| Fat cattle female | 104 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | 202 | |
| 1-2 years female | 83 | |
| 0-12 mths male | 68 | |
| 0-12 mths female | 57 | |
| Suckler calves transferred out | | |
| Cattle perquisites | 2 | |
| Scottish Beef Calf Scheme | 75 | |
| Total Sales | 994 | |
| Closing Valuation | 1884 | |
| less Purchases | | |
| Stock bulls | 21 | |
| Cows | 5 | |
| Heifers in calf | 2 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | | |
| 1-2 years female | 20 | |
| 0-12 mths male | 3 | |
| 0-12 mths female | 1 | |
| Total Purchases | 52 | |
| Opening Valuation | 1911 | |
| BLSA | 7 | |
| OUTPUT | 909 | |
| Homegrown concentrates | 25 | |
| Purchased concentrates | 131 | |
| Roughages | 50 | |
| Homegrown straw | 46 | |
| Keep taken | 28 | |
| Vet & Med | 53 | |
| Sundry Livestock Expenses | 62 | |
| Forage costs | 108 | |
| VARIABLE COSTS | 504 | |
| GROSS MARGIN | 405 | |
| TOTAL ENTERPRISE GROSS MARGIN | 20026 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

79 Farms

Upland herds selling yearlings

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|----------------|-------------------|
| Herd size (hd)* | 85 | 92 |
| Grazing Livestock Units (GLU) | 110 | 128 |
| Share of Adjusted Forage Area (adj.ha) | 106 | 122 |
| Stocking rate (hd/adj.ha) | 0.80 | 0.75 |
| Gross Margin per head (£/hd) | 426 | 726 |
| Gross Margin per grazing livestock unit (£/GLU) | 330 | 519 |
| Gross Margin per hectare (£/adj.ha) | 342 | 547 |
| MARGIN DETAIL | £/hd | £/hd |
| Sales | | |
| Stock bulls | 40 | 102 |
| Cows | 157 | 224 |
| Heifers in calf | 8 | 22 |
| Fat cattle male | 18 | 42 |
| Fat cattle female | 9 | 14 |
| 2 years+ male | 2 | 3 |
| 2 years+ female | 3 | 6 |
| 1-2 years male | 265 | 354 |
| 1-2 years female | 207 | 290 |
| 0-12 mths male | 164 | 72 |
| 0-12 mths female | 117 | 52 |
| Suckler calves transferred out | | |
| Cattle perquisites | 0 | |
| Scottish Beef Calf Scheme | 78 | 82 |
| Total Sales | 1067 | 1262 |
| Closing Valuation | 1734 | 1837 |
| less Purchases | | |
| Stock bulls | 35 | 30 |
| Cows | 41 | 48 |
| Heifers in calf | 21 | 8 |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | | |
| 1-2 years female | 24 | |
| 0-12 mths male | 9 | 8 |
| 0-12 mths female | 9 | 8 |
| Total Purchases | 140 | 102 |
| Opening Valuation | 1780 | 1842 |
| BLSA | -10 | -17 |
| OUTPUT | 891 | 1173 |
| Homegrown concentrates | 25 | 15 |
| Purchased concentrates | 133 | 130 |
| Roughages | 36 | 32 |
| Homegrown straw | 14 | 7 |
| Keep taken | 16 | 13 |
| Vet & Med | 55 | 51 |
| Sundry Livestock Expenses | 71 | 81 |
| Forage costs | 115 | 118 |
| VARIABLE COSTS | 465 | 448 |
| GROSS MARGIN | 426 | 726 |
| TOTAL ENTERPRISE GROSS MARGIN | 36154 | 66544 |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

29 Farms

Upland herds selling forward stores

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|----------------|-------------------|
| Herd size (hd)* | 74 | |
| Grazing Livestock Units (GLU) | 108 | |
| Share of Adjusted Forage Area (adj.ha) | 104 | |
| Stocking rate (hd/adj.ha) | 0.72 | |
| Gross Margin per head (£/hd) | 463 | |
| Gross Margin per grazing livestock unit (£/GLU) | 318 | |
| Gross Margin per hectare (£/adj.ha) | 332 | |
| MARGIN DETAIL | | £/hd |
| Sales | | |
| Stock bulls | 11 | |
| Cows | 88 | |
| Heifers in calf | | |
| Fat cattle male | 57 | |
| Fat cattle female | 44 | |
| 2 years+ male | 1 | |
| 2 years+ female | 1 | |
| 1-2 years male | 414 | |
| 1-2 years female | 252 | |
| 0-12 mths male | 18 | |
| 0-12 mths female | 6 | |
| Suckler calves transferred out | | |
| Cattle perquisites | 1 | |
| Scottish Beef Calf Scheme | 74 | |
| Total Sales | 967 | |
| Closing Valuation | 1986 | |
| less Purchases | | |
| Stock bulls | 27 | |
| Cows | 11 | |
| Heifers in calf | 11 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | 2 | |
| 1-2 years female | 5 | |
| 0-12 mths male | 9 | |
| 0-12 mths female | 12 | |
| Total Purchases | 77 | |
| Opening Valuation | 1941 | |
| BLSA | 6 | |
| OUTPUT | 930 | |
| Homegrown concentrates | 26 | |
| Purchased concentrates | 148 | |
| Roughages | 37 | |
| Homegrown straw | 10 | |
| Keep taken | 11 | |
| Vet & Med | 53 | |
| Sundry Livestock Expenses | 64 | |
| Forage costs | 119 | |
| VARIABLE COSTS | 467 | |
| GROSS MARGIN | 463 | |
| TOTAL ENTERPRISE GROSS MARGIN | 34401 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

24 Farms

Upland sucklers rearer finishers

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|----------------|-------------------|
| Herd size (hd)* | 121 | |
| Grazing Livestock Units (GLU) | 194 | |
| Share of Adjusted Forage Area (adj.ha) | 140 | |
| Stocking rate (hd/adj.ha) | 0.86 | |
| Gross Margin per head (£/hd) | 519 | |
| Gross Margin per grazing livestock unit (£/GLU) | 323 | |
| Gross Margin per hectare (£/adj.ha) | 448 | |
| MARGIN DETAIL | £/hd | |
| Sales | | |
| Stock bulls | 7 | |
| Cows | 105 | |
| Heifers in calf | 1 | |
| Fat cattle male | 527 | |
| Fat cattle female | 340 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | 82 | |
| 1-2 years female | 29 | |
| 0-12 mths male | 8 | |
| 0-12 mths female | 4 | |
| Suckler calves transferred out | | |
| Cattle perquisites | 1 | |
| Scottish Beef Calf Scheme | 78 | |
| Total Sales | 1181 | |
| Closing Valuation | 2236 | |
| less Purchases | | |
| Stock bulls | 25 | |
| Cows | 26 | |
| Heifers in calf | 15 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | 8 | |
| 1-2 years female | 20 | |
| 0-12 mths male | 10 | |
| 0-12 mths female | 9 | |
| Total Purchases | 113 | |
| Opening Valuation | 2203 | |
| BLSA | -10 | |
| OUTPUT | 1111 | |
| Homegrown concentrates | 49 | |
| Purchased concentrates | 217 | |
| Roughages | 27 | |
| Homegrown straw | 18 | |
| Keep taken | 19 | |
| Vet & Med | 54 | |
| Sundry Livestock Expenses | 55 | |
| Forage costs | 153 | |
| VARIABLE COSTS | 592 | |
| GROSS MARGIN | 519 | |
| TOTAL ENTERPRISE GROSS MARGIN | 62722 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

11 Farms

Lowland herds selling yearlings

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|----------------|-------------------|
| Herd size (hd)* | 68 | |
| Grazing Livestock Units (GLU) | 94 | |
| Share of Adjusted Forage Area (adj.ha) | 66 | |
| Stocking rate (hd/adj.ha) | 1.03 | |
| Gross Margin per head (£/hd) | 282 | |
| Gross Margin per grazing livestock unit (£/GLU) | 204 | |
| Gross Margin per hectare (£/adj.ha) | 291 | |
| MARGIN DETAIL | | £/hd |
| Sales | | |
| Stock bulls | 67 | |
| Cows | 176 | |
| Heifers in calf | 5 | |
| Fat cattle male | 154 | |
| Fat cattle female | 6 | |
| 2 years+ male | 2 | |
| 2 years+ female | 1 | |
| 1-2 years male | 215 | |
| 1-2 years female | 195 | |
| 0-12 mths male | 155 | |
| 0-12 mths female | 115 | |
| Suckler calves transferred out | | |
| Cattle perquisites | | |
| Scottish Beef Calf Scheme | 74 | |
| Total Sales | 1164 | |
| Closing Valuation | 2127 | |
| less Purchases | | |
| Stock bulls | 39 | |
| Cows | 72 | |
| Heifers in calf | 16 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | 8 | |
| 1-2 years female | 15 | |
| 0-12 mths male | 61 | |
| 0-12 mths female | 5 | |
| Total Purchases | 215 | |
| Opening Valuation | 2214 | |
| BLSA | -59 | |
| OUTPUT | 920 | |
| Homegrown concentrates | 52 | |
| Purchased concentrates | 153 | |
| Roughages | 26 | |
| Homegrown straw | 73 | |
| Keep taken | 24 | |
| Vet & Med | 60 | |
| Sundry Livestock Expenses | 74 | |
| Forage costs | 176 | |
| VARIABLE COSTS | 639 | |
| GROSS MARGIN | 282 | |
| TOTAL ENTERPRISE GROSS MARGIN | 19214 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

31 Farms

Lowland herds rearer finishers

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|----------------|-------------------|
| Herd size (hd)* | 86 | |
| Grazing Livestock Units (GLU) | 154 | |
| Share of Adjusted Forage Area (adj.ha) | 78 | |
| Stocking rate (hd/adj.ha) | 1.10 | |
| Gross Margin per head (£/hd) | 493 | |
| Gross Margin per grazing livestock unit (£/GLU) | 274 | |
| Gross Margin per hectare (£/adj.ha) | 540 | |
| MARGIN DETAIL | £/hd | |
| Sales | | |
| Stock bulls | 30 | |
| Cows | 129 | |
| Heifers in calf | 28 | |
| Fat cattle male | 687 | |
| Fat cattle female | 340 | |
| 2 years+ male | 1 | |
| 2 years+ female | 9 | |
| 1-2 years male | 65 | |
| 1-2 years female | 30 | |
| 0-12 mths male | 13 | |
| 0-12 mths female | 9 | |
| Suckler calves transferred out | | |
| Cattle perquisites | 2 | |
| Scottish Beef Calf Scheme | 71 | |
| Total Sales | 1412 | |
| Closing Valuation | 2507 | |
| less Purchases | | |
| Stock bulls | 29 | |
| Cows | 23 | |
| Heifers in calf | 11 | |
| 2 years+ male | | |
| 2 years+ female | | |
| 1-2 years male | 102 | |
| 1-2 years female | 53 | |
| 0-12 mths male | 13 | |
| 0-12 mths female | 14 | |
| Total Purchases | 245 | |
| Opening Valuation | 2495 | |
| BLSA | -7 | |
| OUTPUT | 1186 | |
| Homegrown concentrates | 120 | |
| Purchased concentrates | 161 | |
| Roughages | 23 | |
| Homegrown straw | 95 | |
| Keep taken | 27 | |
| Vet & Med | 69 | |
| Sundry Livestock Expenses | 50 | |
| Forage costs | 148 | |
| VARIABLE COSTS | 694 | |
| GROSS MARGIN | 493 | |
| TOTAL ENTERPRISE GROSS MARGIN | 42154 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef Finishing

37 Farms

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|-------------|------------|
| Herd size (hd)* | 150 | |
| Grazing Livestock Units (GLU) | 78 | |
| Share of Adjusted Forage Area (adj.ha) | 39 | |
| Stocking rate (hd/adj.ha) | 3.87 | |
| Gross Margin per head (£/hd) | 113 | |
| Gross Margin per grazing livestock unit (£/GLU) | 218 | |
| Gross Margin per hectare (£/adj.ha) | 439 | |
| MARGIN DETAIL | £/hd | |
| Sales | | |
| Heifers in calf | | |
| Fat cattle male | 832 | |
| Fat cattle female | 431 | |
| 2 years+ male | | |
| 2 years+ female | 1 | |
| 1-2 years male | | |
| 1-2 years female | | |
| 0-12 mths male | | |
| 0-12 mths female | | |
| Cattle perqs | 0 | |
| Total Sales | 1265 | |
| Closing Valuation | 852 | |
| less | | |
| Purchases | | |
| 2 years+ male | 0 | |
| 2 years+ female | 0 | |
| 1-2 years male | 254 | |
| 1-2 years female | 201 | |
| 0-12 mths male | 308 | |
| 0-12 mths female | 109 | |
| Suckler calves transferred in | | |
| Total Purchases | 871 | |
| Opening Valuation | 855 | |
| OUTPUT | 391 | |
| Homegrown concentrates | 85 | |
| Purchased concentrates | 65 | |
| Roughages | 20 | |
| Homegrown straw | 28 | |
| Keep taken | 2 | |
| Vet & Med | 13 | |
| Sundry Livestock Expenses | 22 | |
| Forage costs | 42 | |
| VARIABLE COSTS | 277 | |
| GROSS MARGIN | 113 | |
| TOTAL ENTERPRISE GROSS MARGIN | 17057 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

35 Farms

Extensive / hard hill

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|--------------|------------|
| Flock size (hd)* | 813 | |
| Grazing Livestock Units (GLU) | 107 | |
| Ewes to tup (and hoggs scanned in-lamb) | 813 | |
| Lambs disposed | 763 | |
| Lambing % | 94 | |
| Ewe deaths % | 7 | |
| Ewes sold % | 23 | |
| Share of Adjusted Forage Area (adj.ha) | 279 | |
| Stocking rate (hd/adj.ha) | 2.92 | |
| Gross Margin per head (£/hd) | 16 | |
| Gross Margin per grazing livestock unit (£/GLU) | 125 | |
| Gross Margin per hectare (£/adj.ha) | 48 | |
| MARGIN DETAIL | £/hd | |
| Sales | | |
| Rams | 2 | |
| Breeding ewes | 6 | |
| Other ewes | 6 | |
| Ewe hoggs | 3 | |
| Store lambs | 17 | |
| Fat lambs | 6 | |
| Fat sheep (hoggets) | 4 | |
| Other sheep | 2 | |
| Sheep perqs | 0 | |
| Total Sales | 47 | |
| Wool | 2 | |
| Closing Valuation | 90 | |
| less Purchases | | |
| Rams bought | 3 | |
| Breeding ewes bought | 0 | |
| Ewe hoggs bought | 0 | |
| Lambs bought | 0 | |
| Other sheep bought | | |
| Total Purchases | 4 | |
| Opening Valuation | 92 | |
| BLSA | -1 | |
| OUTPUT | 44 | |
| Homegrown concentrates | 0 | |
| Purchased concentrates | 9 | |
| Roughages | 1 | |
| Homegrown straw | 0 | |
| Keep taken | 3 | |
| Vet & Med | 5 | |
| Sundry Livestock Expenses | 6 | |
| Forage costs | 4 | |
| VARIABLE COSTS | 28 | |
| GROSS MARGIN | 16 | |
| TOTAL ENTERPRISE GROSS MARGIN | 13400 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

128 Farms

Upland finished / store lamb production

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|----------------|-------------------|
| Flock size (hd)* | 503 | 509 |
| Grazing Livestock Units (GLU) | 71 | 74 |
| Ewes to tup (and hoggs scanned in-lamb) | 503 | 509 |
| Lambs disposed | 656 | 749 |
| Lambing % | 131 | 147 |
| Ewe deaths % | 7 | 5 |
| Ewes sold % | 23 | 22 |
| Share of Adjusted Forage Area (adj.ha) | 75 | 66 |
| Stocking rate (hd/adj.ha) | 6.69 | 7.70 |
| Gross Margin per head (£/hd) | 36 | 64 |
| Gross Margin per grazing livestock unit (£/GLU) | 251 | 442 |
| Gross Margin per hectare (£/adj.ha) | 238 | 491 |
| MARGIN DETAIL | £/hd | £/hd |
| Sales | | |
| Rams | 4 | 7 |
| Breeding ewes | 5 | 4 |
| Other ewes | 11 | 11 |
| Ewe hoggs | 6 | 10 |
| Store lambs | 7 | 3 |
| Fat lambs | 45 | 60 |
| Fat sheep (hoggets) | 12 | 16 |
| Other sheep | 1 | 0 |
| Sheep perqs | 0 | 0 |
| Total Sales | 93 | 113 |
| Wool | 3 | 3 |
| Closing Valuation | 109 | 119 |
| less Purchases | | |
| Rams bought | 4 | 4 |
| Breeding ewes bought | 8 | 8 |
| Ewe hoggs bought | 3 | 4 |
| Lambs bought | 1 | 2 |
| Other sheep bought | 0 | |
| Total Purchases | 16 | 18 |
| Opening Valuation | 106 | 109 |
| BLSA | -1 | -1 |
| O U T P U T | 83 | 109 |
| Homegrown concentrates | 1 | 0 |
| Purchased concentrates | 15 | 13 |
| Roughages | 1 | 1 |
| Homegrown straw | 1 | 0 |
| Keep taken | 3 | 4 |
| Vet & Med | 7 | 6 |
| Sundry Livestock Expenses | 9 | 9 |
| Forage costs | 11 | 12 |
| VARIABLE COSTS | 47 | 45 |
| GROSS MARGIN | 36 | 64 |
| TOTAL ENTERPRISE GROSS MARGIN | 17886 | 32475 |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

27 Farms

Lowland (non-LFA)

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|---|-------------|------------|
| Flock size (hd)* | 239 | |
| Grazing Livestock Units (GLU) | 42 | |
| Ewes to tup (and hoggs scanned in-lamb) | 239 | |
| Lambs disposed | 369 | |
| Lambing % | 154 | |
| Ewe deaths % | 5 | |
| Ewes sold % | 18 | |
| Share of Adjusted Forage Area (adj.ha) | 34 | |
| Stocking rate (hd/adj.ha) | 7.09 | |
| Gross Margin per head (£/hd) | 48 | |
| Gross Margin per grazing livestock unit (£/GLU) | 277 | |
| Gross Margin per hectare (£/adj.ha) | 341 | |
| MARGIN DETAIL | £/hd | |
| Sales | | |
| Rams | 5 | |
| Breeding ewes | 0 | |
| Other ewes | 13 | |
| Ewe hoggs | 2 | |
| Store lambs | 2 | |
| Fat lambs | 75 | |
| Fat sheep (hoggets) | 32 | |
| Other sheep | 0 | |
| Sheep perqs | | |
| Total Sales | 129 | |
| Wool | 3 | |
| Closing Valuation | 141 | |
| less Purchases | | |
| Rams bought | 4 | |
| Breeding ewes bought | 13 | |
| Ewe hoggs bought | 6 | |
| Lambs bought | 2 | |
| Other sheep bought | 0 | |
| Total Purchases | 25 | |
| Opening Valuation | 140 | |
| BLSA | 1 | |
| O U T P U T | 108 | |
| Homegrown concentrates | 5 | |
| Purchased concentrates | 16 | |
| Roughages | 1 | |
| Homegrown straw | 5 | |
| Keep taken | 2 | |
| Vet & Med | 7 | |
| Sundry Livestock Expenses | 10 | |
| Forage costs | 14 | |
| VARIABLE COSTS | 60 | |
| GROSS MARGIN | 48 | |
| TOTAL ENTERPRISE GROSS MARGIN | 11528 | |

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

25 Farms

Store lamb finishing (long keep)

| KEY PERFORMANCE INDICATORS | Average | Upper 25%~ |
|--------------------------------------|----------------|-------------------|
| Flock size (hd)* | 508 | |
| Gross Margin per head (£/hd) | 12 | |
| <hr/> | | |
| MARGIN DETAIL | £/hd | |
| Sales | | |
| Store lambs | 0 | |
| Fat lambs | 10 | |
| Fat sheep (hoggets) | 70 | |
| Other sheep | 1 | |
| Sheep perqs | | |
| Total Sales | 80 | |
| <hr/> | | |
| Wool | | |
| Closing Valuation | 14 | |
| <hr/> | | |
| less | | |
| Purchases | | |
| Lambs bought | 50 | |
| Other sheep bought | | |
| Total Purchases | 50 | |
| Opening Valuation | 18 | |
| <hr/> | | |
| O U T P U T | 26 | |
| <hr/> | | |
| Homegrown concentrates | 1 | |
| Purchased concentrates | 4 | |
| Roughages | 0 | |
| Homegrown straw | 0 | |
| Keep taken | 1 | |
| Vet & Med | 1 | |
| Sundry Livestock Expenses | 3 | |
| Forage costs | 2 | |
| <hr/> | | |
| VARIABLE COSTS | 13 | |
| <hr/> | | |
| GROSS MARGIN | 12 | |
| <hr/> | | |
| TOTAL ENTERPRISE GROSS MARGIN | 6180 | |

~Where less than 40 enterprises available no Upper Quartile calculated

*Flock size = Number of store lambs purchased.