

Farm Performance in Scotland

2015 crop year¹

Enterprise Gross Margins

Farm Accounts Survey SAC Consulting Auchincruive Ayr KA6 5HW

Contents

Acknowledgements	3
Overview	4
Enterprise Gross Margins 2015/2016 (2015 crop year)	
▶ Crops	6
➤ Forage Costs	13
➤ Dairy	14
≻Beef	17
➤ Sheep	24

Acknowledgements

Farm Accounts 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 Accounts Survey is funded wholly by the Rural and Environment Research and Analysis Directorate (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.

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 then 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 proporn 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
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
Total crop revenue	1037	1193
Straw sold in financial year	39	29
Straw used by own livestock	27	34
Straw closing valuation	27	70
Total straw revenue	93	133
OUTPUT	1130	1326
Seeds	73	73
Fertiliser	230	222
Crop chemicals	177	161
Sundry Crop Expenses	25	35
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
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
Total crop revenue	714	875
Straw sold in financial year	36	43
Straw used by own livestock	37	42
Straw closing valuation	27	23
Total straw revenue	100	107
OUTPUT	814	982
Seed	66	64
Fertiliser	175	167
Crop chemicals	90	88
Sundry Crop Expenses	30	23
VARIABLE COSTS	362	343
GROSS MARGIN	452	639
TOTAL ENTERPRISE GROSS MARGIN	21561	42848
*Whore less than 40 enterprises available no Unper Quartile calculated		

^{*}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

42 I di 113		
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
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
Total crop revenue	721	828
Straw sold in financial year	41	45
Straw used by own livestock	40	31
Straw closing valuation	28	48
Total straw revenue	109	124
OUTPUT	830	952
Seed	65	59
Fertiliser	191	181
Crop chemicals	110	108
Sundry Crop Expenses	27	17
VARIABLE COSTS	394	366
GROSS MARGIN	436	586
TOTAL ENTERPRISE GROSS MARGIN	33049	53562
*10.00		

^{*}Where less than 40 enterprises available no Upper Quartile calculated

Winter Oil Seed Rape (for 2015 Crop year)

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
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
Total crop revenue	1147	1392
Straw sold in financial year	7	20
Straw used by own livestock		
Straw closing valuation		
Total straw revenue	7	20
OUTPUT	1155	1412
Seed	61	66
Fertiliser	222	217
Crop chemicals	190	170
Sundry Crop Expenses	30	24
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	
construction (og antige map)	•	
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.

KEY PERFORMANCE INDICATORS		Average	Up	per 25% [~]
Herd size (hd)*		196		169
Yield per cow (l)		7528		8030
Yield per forage hectare (ℓ)		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 (ppt)		9.74		15.07
Gross Margin per head (£/hd)		733		1210
Gross Margin per freda (271a) Gross Margin per grazing livestock unit (£/GLU)		729		1205
Gross Margin per hectare (£/adj.ha)		1586		2331
Gross Margin per nectare (2/adj.na)		1000		2001
MARGIN DETAIL	рр€	£/hd	рр€	£/hd
Sales				
Milk sold (2)	22.4	1688	26.1	2094
Milk used on farm and for private (ℓ)	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	5.1	143329	10.1	204459

[~]Where less than 40 enterprises available no Upper Quartile calculated

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

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.

Herd size (hd)* 136	KEY PERFORMANCE INDICATORS	Average	Upper 25% [~]
Grazing Livestock Units (GLU) 119 Share of Adjusted Forage Area (adj.ha) 57 Stocking rate (Mrd.adj.ha) 2.39 Gross Margin per head (£/hd) 273 Gross Margin per grazing livestock unit (£/GLU) 312 Gross Margin per precare (£/adj.ha) 652 MARGIN DETAIL £/hd Sales	Herd size (hd)*	136	
Share of Adjusted Forage Area (adj.ha) 57 Stocking rate (ho/adj.ha) 2.39 Gross Margin per head (£/hd) 273 Gross Margin per grazing livestock unit (£/GLU) 312 Gross Margin per prazing livestock unit (£/GLU) 312 Gross Margin per hectare (£/adj.ha) 652 MARGIN DETAIL £/hd Sales 412 Heifers transferred into herd 412 Heifers in calf 23 Fat cattle female 87 Fat cattle female 10 2 years+ male 1 2 years+ female 6 1-2 years female 86 0-12 mths male 2 0-12 mths female 2 0-12 mths female 2 1 years+ male 2 2 years+ female 2 1-2 years male 2 1-2 years male 2 1-2 years female 6 1-2 years female 6 1-2 years female 6 1-2 years female 7 1-2 years female </td <td></td> <td></td> <td></td>			
Stocking rate (hd/adi,ha) 2.39 Gross Margin per grazing livestock unit (£/GLU) 273 Gross Margin per hectare (£/adi,ha) 652 MARGIN DETAIL £/hd Sales 412 Heifers transferred into herd 412 Heifers in cail 23 Fat cattle male 87 Fat cattle female 10 2 years+ male 1 2 years+ female 6 1-2 years female 86 0-12 mths male 2 0-12 mths male 2 0-12 mths female 2 Closing Valuation 1110 less Purchases 830 Closing Valuation 2 less Purchases 4 Heifers in calf 2 2 years+ male 2 2 years+ female 1-2 years female 1-2 years female 1-2 years female 1-2 years female 2 1-2 years female 2 1-2 years female 2 <	• ,		
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 1 2 years female 6 1 -2 years female 86 0 -12 mths male 2 0 -12 mths male 0 0 -12 mths male 2 0 -12 mths female 2 0 -12 mths remale 2 0 -12 mths remale 2 2 years+ female 2 1 -2 years female 2 1 -2 years female 1 1 -2 years female 1 0 -12 mths male 0 0 -12 m			
Gross Margin per grazing livestock unit (E/GLU) 312 Gross Margin per hectare (E/adj.ha) 652 MARGIN DETAIL E/hd Sales 412 Heiflers transferred into herd 412 Heiflers in calf 23 Fat cattle female 10 2 years+ male 10 2 years+ male 6 1-2 years female 6 1-2 years female 20 1-2 years female 20 0-12 mths male 2 0-12 mths female 2 Closing Valuation 1110 Iess 830 Closing Valuation 1110 Iess 2 Heifers in calf 2 2 years+ male 2 2 years+ male 2 1-2 years male 1 1-2 years male 1 1-2 years male 2 1-2 years male 1 1-2 years male 1 1-2 years male 2 1-2 years male 2			
MARGIN DETAIL E/hd	- , , ,		
MARGIN DETAIL £/hd Sales 412 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 female 0 0-12 mths female 0 0-12 mths female 0 Closing Valuation 1110 less Heifers in calf 2 2 years+ male 2 2 years+ female 2 2 years female 1-2 years female 1-2 years female 1-2 years female 0-12 mths male 1-2 mths female 0-12 mths male 160 0-12 mths male 160 0-12 mths male 2 0-12 mths male 2 0-12 mths male 163 Opening Valuation 1104 Heifers in acid 26 Purchases <td></td> <td></td> <td></td>			
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 female 86 0-12 mths male 2 0-12 mths female 0 Total Sales 830 Closing Valuation 1110 less 1110 less 2 Purchases 4 Heifers in calf 2 2 years+ male 2 2 years+ female 2 1-2 years male 1 1-2 years female 0 0-12 mths male 0 0-12 mths female 0 Calves transferred in 160 Total Purchases 163 Opening Valuation 1104 Homegrown concentrates 26 Purchased concentrates 26 Purchased concentrates 164 Roughages 21	Cross Margin por noctars (2 adjina)	002	
Heifers transferred into herd	MARGIN DETAIL	£/hd	
Heifers in calf 23	Sales		
Fat cattle male 87 Fat cattle female 10 2 years+ male 1 2 years+ female 6 1-2 years female 203 1-2 years female 86 0-12 mths male 2 0-12 mths female 0 10tal Sales 830 Closing Valuation 1110 less Purchases Heifers in calf 2 2 years+ male 2 2 years+ male 2 1-2 years female -12 mths female 0-12 mths female -12 mths female 0-12 mths female -12 mths female Calves transferred in 160 Total Purchases 163 Opening Valuation 1104 OUT P U T 674 Homegrown concentrates 26 Purchased concentrates 26 Purchased concentrates 8 Keep taken 11 Vet & Med 40 Sundry Livestock Expenses 55 Forage costs	Heifers transferred into herd	412	
Fat cattlle female 10 2 years+ male 1 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 2 years+ female 2 1-2 years female 1-2 years female 0-12 mths male 0-12 mths female 0-12 mths female 6 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 <td>Heifers in calf</td> <td>23</td> <td></td>	Heifers in calf	23	
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 less 1110 Purchases Heifers in calf 2 2 years+ male 2 1-2 years male 1-2 years male 1-2 years female 1-2 years female 0-12 mths female 0 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	Fat cattle male	87	
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 1-2 years male 1-2 years female 1-2 years female 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	Fat cattle female	10	
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 2 years+ female 2 1-2 years female 1-2 years female 0-12 mths female 160 Calves transferred in 160 Total Purchases 163 Opening Valuation 1104 OUT PUT 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	2 years+ male	1	
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 1-2 years male 1-2 years female 1-2 years female 0-12 mths female 0-12 mths female 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	2 years+ female	6	
0-12 mths female 2 0-12 mths female 0 Total Sales 830 Closing Valuation 1110 less 1110 Purchases Heifers in calf 2 2 years+ male 2 2 years female 1-2 years female 1-2 years female 6-12 mths female 0-12 mths female 6-12 mths female Calves transferred in 163 Opening Valuation 1104 Out Purt 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	1-2 years male	203	
O-12 mths female 0 Total Sales 830 Closing Valuation 1110 less Purchases Heifers in calf 2 2 years+ male 2 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 OUT PUT 674 Homegrown concentrates 26 Purchased 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	•	86	
Total Sales 830 Closing Valuation 1110 less Purchases Heifers in calf 2 2 years+ male 2 1-2 years female 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		2	
Closing Valuation 1110 less Purchases Heifers in calf 2 2 years+ male 2 1-2 years female 1-2 years female 1-2 years female 0-12 mths male 0-12 mths female 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			
less Purchases Heifers in calf 2 2 years+ male 2 years female 1-2 years female 0-12 mths male 0-12 mths female Calves transferred in Calves transferred in 160 Total Purchases 163 Opening Valuation 1104 OUT P U T 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			
Purchases Heifers in calf 2 2 years+ male 2 1-2 years male 4 1-2 years female 4 0-12 mths female 6 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		1110	
Heifers in calf 2 2 years+ male 2 1-2 years female			
2 years+ male 2 years female 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		0	
2 years+ female 1-2 years female 0-12 mths male 0-12 mths female Calves transferred in 160 Total Purchases 163 Opening Valuation 1104 OUT PUT 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		2	
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	·		
1-2 years female 0-12 mths male 0-12 mths female 160 Calves transferred in 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	•		
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	•		
0-12 mths female 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			
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 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		160	
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			
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			
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	oponing valuation		
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	OUTPUT	674	
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			
Roughages 21 Homegrown straw 8 Keep taken 11 Vet & Med 40 Sundry Livestock Expenses 55 Forage costs 74 VARIABLE COSTS 401 GROSS MARGIN 273			
Homegrown straw 8 Keep taken 11 Vet & Med 40 Sundry Livestock Expenses 55 Forage costs 74 VARIABLE COSTS 401 GROSS MARGIN 273			
Keep taken 11 Vet & Med 40 Sundry Livestock Expenses 55 Forage costs 74 VARIABLE COSTS 401 GROSS MARGIN 273			
Vet & Med 40 Sundry Livestock Expenses 55 Forage costs 74 VARIABLE COSTS 401 GROSS MARGIN 273			
Sundry Livestock Expenses 55 Forage costs 74 VARIABLE COSTS 401 GROSS MARGIN 273	·		
Forage costs 74 VARIABLE COSTS 401 GROSS MARGIN 273			
VARIABLE COSTS 401 GROSS MARGIN 273	Sundry Livestock Expenses	55	
GROSS MARGIN 273	Forage costs	74	
	VARIABLE COSTS	401	
TOTAL ENTERPRISE GROSS MARGIN 37189		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.

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	£/IIu	
Stock bulls	15	
Cows	103	
Heifers in calf	38	
Fat cattle male	248	
Fat cattle finale	104	
2 years+ male	104	
2 years+ female		
1-2 years male	202	
1-2 years male	83	
0-12 mths male	68	
0-12 mths female	57	
Suckler calves transferred out	31	
Cattle perquisites	2	
Scottish Beef Calf Scheme	75	
Total Sales	994	
Closing Valuation	1884	
less Purchases	1001	
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 GROSS MARGIN	504 405	
GROSS MARGIN TOTAL ENTERPRISE GROSS MARGIN	20026	
Where less than 40 enterprises available no library Overtile coloulated	20020	

[~]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

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 prazing livestock unit (£/GLU) 330 519 Gross Margin per hectare (£/adj.ha) 342 547 MARGIN DETAIL £/hd £/hd Stock bulls 40 102 Cows 157 224 Heifers in calf 8 22 Fat cattle female 18 42 12 quarts male 18 42 12 quarts male 2 3 6 1-2 years female 20 20 20 0-12 mths female 164 72 20 0-12 mths female 164 72 20 0-12 mths female 20 2 2 2 2 2 2 2 2 2 2 2 <th< th=""><th>KEY PERFORMANCE INDICATORS</th><th>Average</th><th>Upper 25%[~]</th></th<>	KEY PERFORMANCE INDICATORS	Average	Upper 25% [~]
Share of Adjusted Forage Area (adj.ha) 106 122 Stocking rate (hd/adj.ha) 0.80 0.75 Gross Margin per lead (£/mt) 330 519 Gross Margin per grazing livestock unit (£/GLU) 330 519 Gross Margin per hectare (£/adj.ha) £/hd £/hd MARGIN DETAIL £/hd £/hd Stock bulls 40 102 Cows 157 224 Heiflers in calf 8 22 Fat cattle female 18 42 2 reat cattle female 18 42 2 reat cattle female 2 3 2 years+ male 2 3 1 -2 years male 26 36 1 -2 years female 20 20 0 -12 mths female 10 7 0 -12 mths female 10 7 0 -12 mths female 10 12 Scottish Beef Calf Scheme 78 82 Total Cattle perquisites 35 30 Scottish Beef Calf Scheme 2	Herd size (hd)*	85	92
Stocking rate (hd/adj.ha) 0.80 0.75 Gross Margin per head (E/hd) 426 726 Gross Margin per hectare (E/adj.ha) 33 519 Gross Margin per hectare (E/adj.ha) 342 547 MRGIN DETAIL £/hd £/hd £/hd Sales Stock bulls 40 102 Cows 157 224 Heifers in calf 8 2 Fat cattle male 18 42 Fat cattle female 9 14 2 years+ female 26 34 1-2 years male 265 354 1-2 years male 265 354 1-2 years female 164 72 0-12 mths female 164 72 Soukler calves transferred out 2 2 Cattle perquisites 0 8 Total Sales 167 1262 Icosing Valuation 173 8 Isos Dulls 35 30 Cows 41 48	Grazing Livestock Units (GLU)	110	128
Gross Margin per head (£/hd) 426 726 Gross Margin per perazing livestock unit (£/GLU) 330 519 Gross Margin per hectare (£/adj.ha) 342 547 MARGIN DETAIL £/hd £/hd £/hd Sales 3 6 102 Stock bulls 40 102 Cows 157 224 Heifers in calf 8 22 Fat cattle male 18 42 Fat cattle female 2 3 2 years+ male 2 3 6 1-2 years male 26 354 1-2 years female 207 290 0-12 mths female 117 52 Suckles calves transferred out 2 4 Cattle perquisites 0 8 Scottish Beefe Calf Scheme 78 8 Total Sales 1067 1262 Closing Valuation 35 30 Cows 41 48 Heifers in calf 2 2 <td>Share of Adjusted Forage Area (adj.ha)</td> <td>106</td> <td>122</td>	Share of Adjusted Forage Area (adj.ha)	106	122
Gross Margin per grazing livestock unit (E/GLU) 330 519 Gross Margin per hectare (E/adj.ha) 342 547 MARGIN DETAIL £/hd £/hd Sales Soles 157 224 Stock bulls 40 102 20 Cows 157 224 Heifers in calf 8 22 Fat cattle male 18 42 Fat cattle female 9 14 2 years+ female 2 3 6 1-2 years female 26 354 1-2 years female 26 354 1-2 years female 20 290 0-12 mths male 164 72 0-12 mths male 164 72 Scottish Beef Calf Scheme 78 8 Total Sales 1067 1262 Closing Valuation 1734 1837 Issay Urchases 3 3 3 Cows 41 48 Heifers in calf 24 4	Stocking rate (hd/adj.ha)	0.80	0.75
Gross Margin per grazing livestock unit (E/GLU) 330 519 Gross Margin per hectare (E/adj.ha) 342 547 MARGIN DETAIL £/hd £/hd Sales Soles 157 224 Stock bulls 40 102 20 Cows 157 224 Heifers in calf 8 22 Fat cattle male 18 42 Fat cattle female 9 14 2 years+ female 2 3 6 1-2 years female 26 354 1-2 years female 26 354 1-2 years female 20 290 0-12 mths male 164 72 0-12 mths male 164 72 Scottish Beef Calf Scheme 78 8 Total Sales 1067 1262 Closing Valuation 1734 1837 Issay Urchases 3 3 3 Cows 41 48 Heifers in calf 24 4		426	726
Gross Margin per hectare (E/adj.ha) 342 547 MARGIN DETAIL £/hd £/hd £/hd Sales Stock bulls 40 102 Cows 157 224 Helfers in calf 8 22 Fat cattle male 18 42 Fat cattle female 9 14 2 years+ male 2 3 6 1-2 years male 265 354 1-2 years female 205 354 1-2 years female 207 290 0-12 mths female 164 72 0-12 mths female 167 725 Suckler calves transferred out 2 2 Cattle perquisites 0 8 Scottish Beef Calf Scheme 78 82 Total Sales 1067 126e Stock bulls 35 30 Cows 41 48 Heifers in calf 2 2 2 years+ female 2 2		330	519
Sales 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 6 1-2 years female 265 354 1-2 years female 265 354 1-2 years female 207 290 0-12 mths female 164 72 Suckler calves transferred out 78 82 Cattle perquisites 0 8 Scottish Beef Calf Scheme 78 82 Total Sales 1067 1262 Closing Valuation 1734 1837 Isse Purchases 35 30 Stock bulls 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ male 22 92 8 1-2 years male 24 9 8 1-2 years female	Gross Margin per hectare (£/adj.ha)	342	547
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 6 1-2 years female 265 354 1-2 years female 207 290 0-12 mths male 164 72 0-12 mths male 117 52 Suckler calves transferred out 2 2 Cattle perquisites 0 5 Scottish Beef Calf Scheme 78 82 Total Sales 1067 1262 Closing Valuation 133 133 Cows 41 48 Heifers in calf 21 8 2 years+ female 2 2 1-2 years female 2 4 1-2 years female 2 4 1-2 years female 24 4 1-2 years female 9 8	MARGIN DETAIL	£/hd	£/hd
Cows 157 224 Heifers in calif 8 22 Fat cattle male 18 42 Fat cattle female 9 14 2 years+ male 2 3 1-2 years male 265 354 1-2 years female 207 290 0-12 mths female 164 72 0-12 mths female 117 52 Suckler calves transferred out 2 3 Cattle perquisites 0 7 Scottish Beef Calf Scheme 78 8 Total Sales 1067 1262 Closing Valuation 1734 1837 Iess Purchases 30 30 Stock bulls 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ female 24 2 1-2 years male 24 2 2 years+ female 9 8 1-2 years female 9 8 <	Sales		
Heifers in calf 8 22 Fat cattle male 18 42 Fat cattle female 9 14 2 years+ male 2 3 1-2 years female 3 6 1-2 years female 265 354 1-2 years female 164 72 0-12 mths male 164 72 0-12 mths female 117 52 Suckler calves transferred out 2 3 Cattle perquisites 0 8 Scottish Beef Calf Scheme 78 82 Total Sales 1067 1262 Closing Valuation 1734 1837 Iess Purchases 30 30 Cows 41 48 Heifers in calf 21 8 2 years+ female 21 8 1-2 years female 24 24 1-2 years female 24 24 1-2 years female 9 8 0-12 mths female 9 8	Stock bulls	40	102
Fat cattle male 18 42 Fat cattle female 9 14 2 years+ male 2 3 2 years+ female 265 354 1-2 years female 207 290 0-12 mths male 164 72 0-12 mths female 117 52 Suckler calves transferred out 117 52 Suckler calves transferred out 0 117 52 Suckler calves transferred out 0 126 126 Scottish Beef Calf Scheme 78 8 8 2 Total Sales 1067 1262 <td>Cows</td> <td>157</td> <td>224</td>	Cows	157	224
Fat cattle female 9 14 2 years+ male 2 3 1-2 years male 265 354 1-2 years female 207 290 0-12 mths female 164 72 0-12 mths female 117 52 Suckler calves transferred out 8 82 Cattle perquisites 0 8 82 Total Sales 1067 1262 Closing Valuation 1734 1837 Iese Purchases 35 30 Stock bulls 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ male 2 2 years+ male 2 1-2 years female 9 8 0-12 mths male 9 8 0-12 mths female 9 8 0-10 mths female 9	Heifers in calf	8	22
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 2 8 Cattle perquisites 0 8 Scottish Beef Calf Scheme 78 82 Total Sales 1067 1262 Closing Valuation 1734 1837 Iess Purchases 35 30 Stock bulls 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ female 21 8 1-2 years female 24 2 1-2 years female 24 2 1-2 years female 9 8 1-2 years female	Fat cattle male	18	42
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	Fat cattle female	9	14
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	2 years+ male		3
1-2 years female 205 354 1-2 years female 207 290 0-12 mths male 164 72 0-12 mths female 117 52 Suckler calves transferred out 117 52 Cattle perquisities 0 82 Total Sales 1067 1262 Closing Valuation 1734 1837 Iess Purchases 35 30 Stock bulls 35 30 Cows 41 48 2 years+ female 21 8 1-2 years male 22 29 ars + female 24 1-2 years female 24 24 0-12 mths female 9 8 0-12 mths female 9 10 0 Total Purchases 110 117 0 UT P U T 891 1173			
1-2 years female 207 290 0-12 mths male 164 72 0-12 mths female 117 52 Suckler calves transferred out Total suckler calves transferred out	•		
0-12 mths female 164 72 0-12 mths female 117 52 Suckler calves transferred out 8 2 Cattle perquisites 0 8 82 Total Sales 1067 1262 1262 1263 1262 1263 1262	•		
0-12 mths female 117 52 Suckler calves transferred out 0 3 Cattle perquisites 0 8 82 Total Sales 1067 1262 1067 1262 1262 1067 1262	·		
Suckler calves transferred out Cattle perquisites 0 8 8 2 2 2 2 2 2 2 2 2 2 2 2 2 2 3			
Cattle perquisites 0 78 82 Total Sales 1067 1262 Closing Valuation 1734 1837 Iess Purchases Stock bulls 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ male 21 8 2 years female 24 2 1-2 years female 24 2 1-2 years female 9 8 0-12 mths male 9 8 0-12 mths female 9 8 Total Purchases 140 102 Opening Valuation 170 177 Querty UT 891 1173 Homegrown concentrates 25 15 Purchased concentrates 25 15 Purchased concentrates 36 32 Homegrown straw 14 7 Keep taken 16 13 Vet & Med 55 51 Sundry Livestock Expenses 71			-
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 21 8 2 years male 24		0	
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 2 1-2 years female 24 24 1-2 years female 9 8 1-2 years female 9 8 0-12 mths female 9 8 0-12 mths female 9 8 Total Purchases 140 102 Opening Valuation 1780 1842 BLSA -10 -17 OUT P U T 891 1173 Homegrown concentrates 25 15 Purchased concentrates 25 15 Purchased concentrates 36 32 Homegrown straw 14 7 Keep taken 16 13 Vet & Med 55 51 Sundry Livestock Expenses 71			82
Closing Valuation 1734 1837 less Purchases 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ male 21 8 2 years hemale 22 years female 24 1-2 years female 9 8 1-2 years female 9 8 0-12 mths female 9 8 Total Purchases 140 102 Opening Valuation 1780 1842 BLSA -10 -17 OUT P U T 891 1173 Homegrown concentrates 25 15 Purchased concentrates 25 15 Purchased concentrates 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 <t< td=""><td></td><td></td><td></td></t<>			
Iess Purchases Stock bulls 35 30 Cows 41 48 Heifers in calf 21 8 2 years+ male 2 8 1-2 years female 24 9 1-2 years female 9 8 0-12 mths female 9 8 0-12 mths female 9 8 Total Purchases 140 102 Opening Valuation 1780 1842 BLSA -10 -17 OUT P U T 891 1173 Homegrown concentrates 25 15 Purchased concentrates 25 15 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 <t< td=""><td>Closing Valuation</td><td></td><td></td></t<>	Closing Valuation		
Cows 41 48 Heifers in calif 21 8 2 years+ male 2 2 1-2 years female 24 3 3 1-2 years female 9 8 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 25 15 Purchased concentrates 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			_
Cows 41 48 Heifers in calf 21 8 2 years+ male 2 2 1-2 years female 24 3 3 1-2 years female 24 3 8 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 25 15 Purchased concentrates 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	Stock bulls	35	30
Heifers in calf 21 8 2 years+ male 2 2 1-2 years female 24 3 3 1-2 years female 9 8 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 25 15 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	Cows	41	48
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 O U T P U T 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	Heifers in calf	21	8
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 O U T P U T 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	2 years+ male		
1-2 years male 24 1-2 years female 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 25 15 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	·		
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	·		
0-12 mths male 9 8 0-12 mths female 9 8 Total Purchases 140 102 Opening Valuation 1780 1842 BLSA -10 -17 O U T P U T 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	·	24	
Total Purchases 140 102 Opening Valuation 1780 1842 BLSA -10 -17 O U T P U T 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	•	9	8
Total Purchases 140 102 Opening Valuation 1780 1842 BLSA -10 -17 O U T P U T 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	0-12 mths female	9	
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		140	
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	Opening Valuation	1780	1842
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	BLSA	-10	-17
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	OUTPUT	891	1173
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	Homegrown concentrates	25	15
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	-	133	130
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	Roughages	36	32
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			
Vet & Med 55 51 Sundry Livestock Expenses 71 81 Forage costs 115 118 VARIABLE COSTS 465 448 GROSS MARGIN 426 726			•
Sundry Livestock Expenses 71 81 Forage costs 115 118 VARIABLE COSTS 465 448 GROSS MARGIN 426 726	•		
Forage costs 115 118 VARIABLE COSTS 465 448 GROSS MARGIN 426 726			
VARIABLE COSTS 465 448 GROSS MARGIN 426 726			
GROSS MARGIN 426 726			

[~]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 TOTAL ENTERPRISE GROSS MARGIN	463 34401	
~Where less than 40 enterprises available no Upper Quartile calculated	J 11 01	

[~]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	£/110	
Stock bulls	7	
Cows	105	
Heifers in calf Fat cattle male	1 527	
Fat cattle male Fat cattle female	340	
	340	
2 years+ male		
2 years+ female	82	
1-2 years male 1-2 years female	29	
0-12 mths male	8	
0-12 mths female	4	
Suckler calves transferred out	4	
Cattle perquisites	1	
Scottish Beef Calf Scheme	78	
Total Sales	1181	
Closing Valuation	2236	
less Purchases	2200	
Stock bulls	25	
Cows	26	
Heifers in calf	15	
2 years+ male	10	
2 years+ female		
1-2 years male	8	
1-2 years finale	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 ~Where less than 40 enterprises available no Upper Quartile calcu	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.

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.

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	£/IIU	
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 Wool	2	
Closing Valuation	90	
less Purchases	90	
Rams bought	3	
Breeding ewes bought	0	
Ewe hoggs bought	0	
Lambs bought	0	
Other sheep bought Total Purchases	4	
Opening Valuation	92	
BLSA O U T P U T	-1 44	
	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	
TOTAL ENTERFRISE GROSS WARGIN	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
OUTPUT	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 ~Where less than 40 enterprises available no Upper Quartile calculated	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	
OUTPUT	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		

[~]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.

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

[~]Where less than 40 enterprises available no Upper Quartile calculated

^{*}Flock size = Number of store lambs purchased.