

# Farm Performance in Scotland

2015 crop year<sup>1</sup>

## Whole Farm Benchmarks

Farm Accounts Survey  
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April 2017

<sup>1</sup> 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

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.

# Overview

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

Specialist Sheep (mainly hard hill)	Farms in the LFA with more than two-thirds of the total standard gross margin (SGM) coming from sheep.
Specialist Beef (LFA)	Farms in the LFA with more than two-thirds of the total SGM coming from beef cattle.
Cattle & Sheep (LFA)	Farms in the LFA with more than two-thirds of the total SGM coming from beef and sheep together.
Specialist Cereals	Farms where more than two-thirds of the total SGM comes from cereals and oilseeds.
General Cropping	Farms where more than two-thirds of the total SGM comes from all crops.
Dairy	Farms where more than two-thirds of the total SGM comes from dairy cows.
Lowground Cattle & Sheep	Farms mainly not in the LFA with more than two-thirds of the total SGM coming from sheep and beef cattle.
Mixed	Farms where no enterprise contributes more than two-thirds of the total SGM.

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

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

- Pillar 1 support (eg, BPS).
- Pillar 2 support (eg, AECS, LFASS).
- Farm diversification (eg, rental of ex-farm cottages).
- Sundry farm income (eg, contract farming, rental of sheds for wintering and crop storage, small scale timber sales).

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

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

4. Fixed costs are defined as follows:

Labour – regular and casual labour

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

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

Depreciation – machinery and property depreciation

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

5. The upper 25% group shown throughout the report is based on profit as a proportion of output. Where less than 40 farms surveyed, no upper 25% benchmarks are calculated.

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

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

Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)

**PHYSICAL DATA**

	Farm location		Upper 25%*
	Highland Area	Southern Area	
Number of farms	21	17	
Crops:	Hectares per farm		
Wheat			
Barley	0.5		
Oats & mixed cereals	0.5		
Potatoes			
Potato land let			
Oil seed rape			
Other cash crops			
Other cash crops land let			
Set-aside and fallow			
Roots and arable fodder	0.8	0.7	
Grass principally for Hay	2.5	2.0	
Silage	9.2	8.5	
Grazing	51.8	67.4	
Rough grazing	1,823.8	562.2	
Total farm area	1,889.0	640.9	
Total adjusted area	405.2	158.6	
Total forage area	404.2	158.6	
Livestock:	Average numbers per farm		
Rearing cows	7	6	
Cattle over 2 years	2	1	
Cattle 1 to 2 years	1	3	
Cattle under 1 year	5	4	
Ewes	750	839	
Other sheep	664	647	
	Units per farm		
Total grazing livestock units	116	123	
GLU's per forage hectare	0.3	0.8	

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

## Farm Accounts Scheme

Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)**FINANCIAL PERFORMANCE**

Profit - £ per farm

		Farm location		Upper 25%*
		Highland Area	Southern Area	
Number of farms		21	17	
Size in hectares (adjusted)		405.2	158.6	
Number of ewes tuppied		762	845	
Ewe equivalents		799	881	
Proportion of rough grazing		84	65	
Farm Output from:		<b>£ per farm</b>		
Milk				
Cattle		4,107	3,465	
Sheep and wool		31,024	40,384	
Other livestock		117	-272	
Cereals		351		
Other crops		17	1,525	
BPS & coupled payments~		31,323	23,286	
LFASS		13,058	10,873	
Sundry farm income		13,218	7,298	
Diversification surplus		654	2,369	
<b>Output</b>		<b>93,869</b>	<b>88,928</b>	
Variable Costs:				
Concentrates		10,729	7,805	
Roughages		1,499	852	
Keep taken		3,037	921	
Vet and medicine		4,674	4,244	
Sundry livestock expenses		5,354	6,509	
Seeds		310	291	
Fertiliser and lime		2,686	2,786	
Crop sprays		281	308	
Other crop expenses		365	277	
<b>Total Variable Costs</b>		<b>28,935</b>	<b>23,993</b>	
<b>Farm Gross Margin</b>		<b>64,935</b>	<b>64,935</b>	
Fixed Costs:				
Paid labour		9,709	7,593	
Power and machinery		12,896	10,950	
Overheads		14,877	16,006	
Depreciation		15,353	12,088	
Rent and interest		5,631	6,855	
<b>Total Fixed Costs</b>		<b>58,466</b>	<b>53,493</b>	
<b>Profit</b>		<b>6,468</b>	<b>11,442</b>	

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

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



Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)**FINANCIAL PERFORMANCE**  
**Profit - £ per 100 ewe equivalents**

		Farm location		Upper 25%*
		Highland Area	Southern Area	
Number of farms		21	17	
Size in hectares (adjusted)		405.2	158.6	
Number of ewes tuppied		762	845	
Ewe equivalents		799	881	
Proportion of rough grazing		84	65	
Farm Output from:		<b>£ per 100 ewe equivalents</b>		
Milk				
Cattle		514	393	
Sheep and wool		3,881	4,582	
Other livestock		15	-31	
Cereals		44		
Other crops		2	173	
BPS & coupled payments~		3,918	2,642	
LFASS		1,633	1,234	
Sundry farm income		1,653	828	
Diversification surplus		82	269	
<b>Output</b>		<b>11,741</b>	<b>10,089</b>	
Variable Costs:				
Concentrates		1,342	886	
Roughages		188	97	
Keep taken		380	105	
Vet and medicine		585	481	
Sundry livestock expenses		670	739	
Seeds:		39	33	
Fertiliser and lime		336	316	
Crop sprays		35	35	
Other crop expenses		46	31	
<b>Total Variable Costs</b>		<b>3,619</b>	<b>2,722</b>	
<b>Farm Gross Margin</b>		<b>8,122</b>	<b>7,367</b>	
Fixed Costs:				
Paid labour		1,214	861	
Power and machinery		1,613	1,242	
Overheads		1,861	1,816	
Depreciation		1,920	1,371	
Rent and interest		704	778	
<b>Total Fixed Costs</b>		<b>7,313</b>	<b>6,069</b>	
<b>Profit</b>		<b>809</b>	<b>1,298</b>	

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

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

Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)

**FINANCIAL PERFORMANCE**

**Profit as a % of output**

		Farm location		Upper 25%*
		Highland Area	Southern Area	
Number of farms		21	17	
Size in hectares (adjusted)		405.2	158.6	
Number of ewes tuppied		762	845	
Ewe equivalents		799	881	
Proportion of rough grazing		84	65	
Farm Output from:		<b>% of output</b>		
Milk				
Cattle		4	4	
Sheep and wool		33	45	
Other livestock		0	0	
Cereals		0		
Other crops		0	2	
BPS & coupled payments~		33	26	
LFASS		14	12	
Sundry farm income		14	8	
Diversification surplus		1	3	
<b>Output</b>		100	100	
Variable Costs:				
Concentrates		11	9	
Roughages		2	1	
Keep taken		3	1	
Vet and medicine		5	5	
Sundry livestock expenses		6	7	
Seeds:		0	0	
Fertiliser and lime		3	3	
Crop sprays		0	0	
Other crop expenses		0	0	
<b>Total Variable Costs</b>		31	27	
<b>Farm Gross Margin^</b>		69	73	
Fixed Costs:				
Paid labour		10	9	
Power and machinery		14	12	
Overheads		16	18	
Depreciation		16	14	
Rent and interest		6	8	
<b>Total Fixed Costs</b>		62	60	
<b>Profit^</b>		7	13	

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

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

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

Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)

**SHEEP PERFORMANCE**

		Farm location		Upper 25%*
		Highland Area	Southern Area	
Number of farms		21	17	
		Number per farm		
Ewes to ram		762	845	
Ewe deaths		69	55	
Lambs marked		707	831	
Lambs disposed		681	795	
Cast ewes sold		118	90	
		% Ewes to ram		
Ewe deaths		9	7	
Lambs marked		93	98	
Lambs disposed		89	94	
Cast ewes sold		15	11	
Wool Sales:		Pence per kilo		
Price received		100	134	
		£ per 100 ewes tuppied		
Value of sales		192	272	
		Kg per 100 ewes tuppied		
Weight sold		191	204	

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

Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)

**LIVESTOCK SALES**

		Farm location		Upper 25%*
		Highland Area	Southern Area	
Number of farms		21	17	
Livestock:		Number per farm		
Rearing cows		1	1	
Stores over 1 year		2	4	
Weaned calves		4	0	
Draft ewes		78	86	
Other ewes		118	90	
Store lambs		327	251	
Fat lambs		61	259	
Fat sheep		52	68	
		£ per head		
Rearing cows		687	686	
Stores over 1 year		1147	822	
Weaned calves		782	678	
Draft ewes		73.12	61.13	
Other ewes		44.32	50.78	
Store lambs		43.84	45.78	
Fat lambs		54.48	57.80	
Fat sheep		75.54	74.58	

**LIVESTOCK PURCHASES**

		Farm location		Upper 25%*
		Highland Area	Southern Area	
Number of farms		21	17	
Livestock:		Number per farm		
Rearing cows		0	0	
Stores over 1 year			1	
Weaned calves				
Breeding ewes		10	28	
Store lambs		35	28	
		£ per head		
Rearing cows		1050	1428	
Stores over 1 year			759	
Weaned calves				
Breeding ewes		103.03	99.31	
Store lambs		48.70	52.61	

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

Farm number

2015 Crop Year  
Specialist Sheep (mainly hard hill)

**CROP YIELDS**

	Farm location		Upper 25%*
	Highland Area	Southern Area	
Number of farms	21	17	
<b>Crop yield:</b>	Tonnes per hectare		
Wheat			
Barley	4.0		
Oats and mixed cereals	3.7		
Potatoes			
Oil seed rape			
	£ per hectare		
<b>Crop output:</b>			
Wheat			
Barley	376		
Oats and mixed cereals	334		
Potatoes			
Potato land let			
Oil seed rape			
Other cash crops			
Other cash crops land let			
	£ per tonne		
<b>Average prices</b> (current crop year sales):			
Wheat			
Barley			
Oats and mixed cereals			
Potatoes			
Oil seed rape			

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

Farm number

2015 Crop Year  
Specialist Beef with Sheep

**PHYSICAL DATA**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	33	53	27
<b>Crops:</b>	<b>Hectares per farm</b>			
Wheat				
Barley	1.8	3.7	7.2	3.8
Oats & mixed cereals		0.0	0.6	0.6
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			1.4	2.8
Set-aside and fallow			0.0	
Roots and arable fodder	0.7	1.3	2.9	2.0
Grass principally for Hay	3.0	2.4	2.1	1.7
Silage	17.8	29.7	48.3	41.9
Grazing	27.7	53.5	129.4	99.1
Rough grazing	17.8	38.4	88.6	57.4
Total farm area	68.8	129.0	280.4	209.2
Total adjusted area	55.4	99.6	216.5	167.3
Total forage area	53.6	95.8	207.3	160.2
<b>Livestock:</b>	<b>Average numbers per farm</b>			
Rearing cows	41	76	131	110
Cattle over 2 years	7	8	17	11
Cattle 1 to 2 years	16	24	49	42
Cattle under 1 year	37	73	119	106
Ewes	47	95	320	267
Other sheep	49	94	311	249
	<b>Units per farm</b>			
Total grazing livestock units	65	116	228	190
GLU's per forage hectare	1.2	1.2	1.1	1.2

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

Farm number

2015 Crop Year  
Specialist Beef with Sheep  
**FINANCIAL PERFORMANCE**

**Profit - £ per farm**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	33	53	27
Size in hectares (adjusted)	55.4	99.6	216.5	167.3
Proportion of rough grazing	19	21	24	24
Farm Output from:	<b>£ per farm</b>			
Milk				
Cattle	34,568	59,978	120,083	110,515
Sheep and wool	4,128	8,588	29,460	26,046
Other livestock	-11	3	538	567
Cereals	708	1,795	4,880	2,332
Other crops	926	761	1,885	1,116
BPS & coupled payments~	12,456	26,021	51,048	43,100
LFASS	3,373	7,359	13,016	11,544
Sundry farm income	7,162	7,066	11,570	7,430
Diversification surplus	3,727	1,012	734	5,302
<b>Output</b>	<b>67,036</b>	<b>112,583</b>	<b>233,214</b>	<b>207,951</b>
Variable Costs:				
Concentrates	7,597	13,415	29,226	19,599
Roughages	2,187	2,591	5,658	3,983
Keep taken	1,031	1,682	3,383	1,653
Vet and medicine	2,372	4,343	9,183	6,390
Sundry livestock expenses	3,169	6,460	11,843	10,209
Seeds	478	898	1,797	1,459
Fertiliser and lime	4,852	9,430	19,301	14,704
Crop sprays	262	1,489	1,044	563
Other crop expenses	651	1,343	2,534	1,398
<b>Total Variable Costs</b>	<b>22,598</b>	<b>41,651</b>	<b>83,969</b>	<b>59,960</b>
<b>Farm Gross Margin</b>	<b>44,438</b>	<b>70,932</b>	<b>149,245</b>	<b>147,991</b>
Fixed Costs:				
Paid labour	750	4,266	14,295	10,662
Power and machinery	9,360	16,393	28,688	21,828
Overheads	9,768	14,688	23,206	18,102
Depreciation	11,847	18,592	32,452	22,296
Rent and interest	4,441	4,707	11,157	6,620
<b>Total Fixed Costs</b>	<b>36,166</b>	<b>58,647</b>	<b>109,797</b>	<b>79,509</b>
<b>Profit</b>	<b>8,272</b>	<b>12,285</b>	<b>39,447</b>	<b>68,481</b>

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

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

Farm number

2015 Crop Year

Specialist Beef with Sheep

**FINANCIAL PERFORMANCE****Profit - £ per adjusted hectare**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	33	53	27
Size in hectares (adjusted)	55.4	99.6	216.5	167.3
Proportion of rough grazing	19	21	24	24
Farm Output from:	<b>£ per adjusted hectare</b>			
Milk				
Cattle	624	602	555	661
Sheep and wool	74	86	136	156
Other livestock	0	0	2	3
Cereals	13	18	23	14
Other crops	17	8	9	7
BPS & coupled payments~	225	261	236	258
LFASS	61	74	60	69
Sundry farm income	129	71	53	44
Diversification surplus	67	10	3	32
<b>Output</b>	<b>1,209</b>	<b>1,130</b>	<b>1,077</b>	<b>1,243</b>
Variable Costs:				
Concentrates	137	135	135	117
Roughages	39	26	26	24
Keep taken	19	17	16	10
Vet and medicine	43	44	42	38
Sundry livestock expenses	57	65	55	61
Seeds:	9	9	8	9
Fertiliser and lime	88	95	89	88
Crop sprays	5	15	5	3
Other crop expenses	12	13	12	8
<b>Total Variable Costs</b>	<b>408</b>	<b>418</b>	<b>388</b>	<b>358</b>
<b>Farm Gross Margin</b>	<b>802</b>	<b>712</b>	<b>689</b>	<b>885</b>
Fixed Costs:				
Paid labour	14	43	66	64
Power and machinery	169	165	132	130
Overheads	176	147	107	108
Depreciation	214	187	150	133
Rent and interest	80	47	52	40
<b>Total Fixed Costs</b>	<b>652</b>	<b>589</b>	<b>507</b>	<b>475</b>
<b>Profit</b>	<b>149</b>	<b>123</b>	<b>182</b>	<b>409</b>

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

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



Farm number

2015 Crop Year  
Specialist Beef with Sheep  
**FINANCIAL PERFORMANCE**  
Profit as a % of output

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	33	53	27
Size in hectares (adjusted)	55.4	99.6	216.5	167.3
Proportion of rough grazing	19	21	24	24
Farm Output from:	<b>% of output</b>			
Milk				
Cattle	52	53	51	53
Sheep and wool	6	8	13	13
Other livestock	0	0	0	0
Cereals	1	2	2	1
Other crops	1	1	1	1
BPS & coupled payments~	19	23	22	21
LFASS	5	7	6	6
Sundry farm income	11	6	5	4
Diversification surplus	6	1	0	3
<b>Output</b>	100	100	100	100
Variable Costs:				
Concentrates	11	12	13	9
Roughages	3	2	2	2
Keep taken	2	1	1	1
Vet and medicine	4	4	4	3
Sundry livestock expenses	5	6	5	5
Seeds:	1	1	1	1
Fertiliser and lime	7	8	8	7
Crop sprays	0	1	0	0
Other crop expenses	1	1	1	1
<b>Total Variable Costs</b>	34	37	36	29
<b>Farm Gross Margin^</b>	66	63	64	71
Fixed Costs:				
Paid labour	1	4	6	5
Power and machinery	14	15	12	10
Overheads	15	13	10	9
Depreciation	18	17	14	11
Rent and interest	7	4	5	3
<b>Total Fixed Costs</b>	54	52	47	38
<b>Profit^</b>	12	11	17	33

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

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

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

Farm number

2015 Crop Year  
Specialist Beef with Sheep  
**SHEEP PERFORMANCE**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	33	53	27
Number per farm				
Ewes to ram	46	104	339	279
Ewe deaths	4	7	22	15
Lambs marked	65	141	474	400
Lambs disposed	62	133	458	385
Cast ewes sold	9	27	59	45
% Ewes to ram				
Ewe deaths	8	7	7	5
Lambs marked	141	135	140	143
Lambs disposed	135	128	135	138
Cast ewes sold	21	26	17	16
Pence per kilo				
Wool Sales: Price received	105	95	107	112
£ per 100 ewes tuppied				
Value of sales	334	274	283	304
Kg per 100 ewes tuppied				
Weight sold	317	288	265	271

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

Farm number

2015 Crop Year  
Specialist Beef with Sheep

**LIVESTOCK SALES**

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms		22	33	53	27
Livestock:		Number per farm			
Rearing cows		8	9	20	14
Heifers in calf		0	0	0	0
Stores over 1 year		19	37	62	57
Stores 6-12 months		10	18	25	14
Calves		1	1	2	2
Fat cattle		7	8	25	15
Store lambs		11	26	34	15
Fat lambs		40	67	304	295
Fat sheep		14	15	40	23
		£ per head			
Rearing cows		851	814	913	1217
Heifers in calf		1130	1138	1893	3558
Stores over 1 year		1009	942	967	1002
Stores 6-12 months		706	816	814	812
Calves		400	302	472	391
Fat cattle		1311	1139	1246	1210
Store lambs		50.60	48.95	52.17	48.64
Fat lambs		68.33	66.09	66.09	65.96
Fat sheep		80.56	78.64	76.56	78.53

**LIVESTOCK PURCHASES**

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms		22	33	53	27
Livestock:		Number per farm			
Rearing cows		0	1	2	2
Heifers in calf		1	1	2	1
Stores over 1 year		3	0	2	0
Stores 6-12 months		2	0	3	0
Calves		1	6	7	3
Store lambs		8		19	15
		£ per head			
Rearing cows		1738	1634	1384	1937
Heifers in calf		1168	1284	1439	1379
Stores over 1 year		760	1056	925	980
Stores 6-12 months		863	572	612	825
Calves		404	238	317	344
Store lambs		48.98		44.80	53.84

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

Farm number

2015 Crop Year  
Specialist Beef with Sheep

**CROP YIELDS**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	33	53	27
<b>Crop yield:</b>	Tonnes per hectare			
Wheat				
Barley	4.1	4.7	5.8	5.0
Oats and mixed cereals		4.4	6.9	7.7
Potatoes				
Oil seed rape				
	£ per hectare			
<b>Crop output:</b>				
Wheat				
Barley	394	478	587	505
Oats and mixed cereals		394	633	692
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let				
	£ per tonne			
<b>Average prices (current crop year sales):</b>				
Wheat				
Barley			98	
Oats and mixed cereals			91	
Potatoes				
Oil seed rape				

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

Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms

**PHYSICAL DATA**

	% of Rough Grazing			Upper 25%*
	Under 25 %	25 - 80 %	Over 80 %	
Number of farms	21	23	20	16
Crops:	Hectares per farm			
Wheat		0.4		
Barley	12.1	10.4	1.9	4.9
Oats & mixed cereals	1.4	0.4		
Potatoes	0.1			0.1
Potato land let				
Oil seed rape				
Other cash crops		0.4		
Other cash crops land let				
Set-aside and fallow			0.0	0.0
Roots and arable fodder	3.8	2.4	1.0	2.1
Grass principally for Hay	3.5	1.2	2.9	4.0
Silage	35.1	36.2	23.3	26.5
Grazing	135.6	144.6	67.6	109.9
Rough grazing	18.5	278.3	970.5	677.3
Total farm area	210.2	474.2	1,067.3	824.8
Total adjusted area	195.6	267.8	239.6	259.0
Total forage area	182.0	256.3	237.6	254.0
Livestock:	Average numbers per farm			
Rearing cows	87	79	61	68
Cattle over 2 years	14	13	6	8
Cattle 1 to 2 years	35	37	15	22
Cattle under 1 year	84	75	53	62
Ewes	500	806	819	809
Other sheep	542	842	690	713
	Units per farm			
Total grazing livestock units	206	241	192	206
GLU's per forage hectare	1.1	0.9	0.8	0.8

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

## Farm Accounts Scheme

Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms**FINANCIAL PERFORMANCE**

Profit - £ per farm

		% of Rough Grazing			Upper 25%*
		Under 25 %	25 - 80 %	Over 80 %	
Number of farms		21	23	20	16
Size in hectares (adjusted)		195.6	267.8	239.6	259.0
Ewe equivalents		1153	1402	1278	1323
Proportion of rough grazing		7	56	88	64
Farm Output from:		<b>£ per farm</b>			
Milk					
Cattle		89,630	74,424	48,748	60,565
Sheep and wool		46,632	67,390	54,351	58,544
Other livestock		338	-33	-233	-20
Cereals		8,917	5,435	855	2,313
Other crops		1,274	-1,181	375	1,182
BSP & coupled payments~ LFASS		41,545	47,490	44,407	50,342
Sundry farm income		8,687	15,451	20,308	20,565
Diversification surplus		8,941	16,804	12,317	14,865
<b>Output</b>		3,137	1,945	1,785	4,149
		209,100	227,726	182,911	212,507
Variable Costs:					
Concentrates		32,670	33,482	21,931	22,191
Roughages		4,879	3,790	5,252	4,318
Keep taken		3,175	6,842	7,830	7,340
Vet and medicine		8,825	10,809	7,599	8,165
Sundry livestock expenses		12,103	13,217	9,543	10,031
Seeds		2,156	2,461	796	1,306
Fertiliser and lime		16,700	15,736	9,364	12,174
Crop sprays		1,929	1,442	494	808
Other crop expenses		2,119	3,178	750	1,266
<b>Total Variable Costs</b>		84,557	90,957	63,559	67,599
<b>Farm Gross Margin</b>		124,544	136,769	119,352	144,907
Fixed Costs:					
Paid labour		11,132	15,182	9,160	7,182
Power and machinery		30,768	28,655	19,439	20,284
Overheads		19,633	21,466	18,454	18,835
Depreciation		24,203	29,491	22,603	23,823
Rent and interest		14,950	17,368	8,426	9,675
<b>Total Fixed Costs</b>		100,687	112,161	78,083	79,798
<b>Profit</b>		23,856	24,608	41,270	65,109

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

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

Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms  
**FINANCIAL PERFORMANCE**  
**Profit - £ 100 ewe equivalents**

	% of Rough Grazing			Upper 25%*
	Under 25 %	25 - 80 %	Over 80 %	
Number of farms	21	23	20	16
Size in hectares (adjusted)	195.6	267.8	239.6	259.0
Ewe equivalents	1153	1402	1278	1323
Proportion of rough grazing	7	56	88	64
<b>Farm Output from:</b>	<b>£ per 100 ewe equivalents</b>			
Milk				
Cattle	7,775	5,310	3,814	4,579
Sheep and wool	4,045	4,808	4,253	4,426
Other livestock	29	-2	-18	-1
Cereals	774	388	67	175
Other crops	111	-84	29	89
BSP & coupled payments~ LFASS	3,604 754	3,388 1,102	3,475 1,589	3,806 1,555
Sundry farm income	776	1,199	964	1,124
Diversification surplus	272	139	140	314
<b>Output</b>	<b>18,138</b>	<b>16,248</b>	<b>14,312</b>	<b>16,067</b>
<b>Variable Costs:</b>				
Concentrates	2,834	2,389	1,716	1,678
Roughages	423	270	411	326
Keep taken	275	488	613	555
Vet and medicine	765	771	595	617
Sundry livestock expenses	1,050	943	747	758
Seeds:	187	176	62	99
Fertiliser and lime	1,449	1,123	733	920
Crop sprays	167	103	39	61
Other crop expenses	184	227	59	96
<b>Total Variable Costs</b>	<b>7,335</b>	<b>6,490</b>	<b>4,973</b>	<b>5,111</b>
<b>Farm Gross Margin</b>	<b>10,803</b>	<b>9,758</b>	<b>9,339</b>	<b>10,956</b>
<b>Fixed Costs:</b>				
Paid labour	966	1,083	717	543
Power and machinery	2,669	2,044	1,521	1,534
Overheads	1,703	1,532	1,444	1,424
Depreciation	2,099	2,104	1,769	1,801
Rent and interest	1,297	1,239	659	732
<b>Total Fixed Costs</b>	<b>8,734</b>	<b>8,002</b>	<b>6,109</b>	<b>6,033</b>
<b>Profit (ex. SFP &amp; Div)</b>	<b>2,069</b>	<b>1,756</b>	<b>3,229</b>	<b>4,923</b>

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

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

## Farm Accounts Scheme

Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms**FINANCIAL PERFORMANCE****Profit as a % of output**

		% of Rough Grazing			Upper 25%*
		Under 25 %	25 - 80 %	Over 80 %	
Number of farms		21	23	20	16
Size in hectares (adjusted)		195.6	267.8	239.6	259.0
Ewe equivalents		1153	1402	1278	1323
Proportion of rough grazing		7	56	88	64
Farm Output from:		<b>% of output</b>			
Milk					
Cattle		43	33	27	29
Sheep and wool		22	30	30	28
Other livestock		0	0	0	0
Cereals		4	2	0	1
Other crops		1	-1	0	1
BSP & coupled payments~		20	21	24	24
LFASS		4	7	11	10
Sundry farm income		4	7	7	7
Diversification surplus		2	1	1	2
<b>Output</b>		100	100	100	100
Variable Costs:					
Concentrates		16	15	12	10
Roughages		2	2	3	2
Keep taken		2	3	4	3
Vet and medicine		4	5	4	4
Sundry livestock expenses		6	6	5	5
Seeds:		1	1	0	1
Fertiliser and lime		8	7	5	6
Crop sprays		1	1	0	0
Other crop expenses		1	1	0	1
<b>Total Variable Costs</b>		40	40	35	32
<b>Farm Gross Margin^</b>		60	60	65	68
Fixed Costs:					
Paid labour		5	7	5	3
Power and machinery		15	13	11	10
Overheads		9	9	10	9
Depreciation		12	13	12	11
Rent and interest		7	8	5	5
<b>Total Fixed Costs</b>		48	49	43	38
<b>Profit^</b>		11	11	23	31

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

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

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



Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms

**SHEEP PERFORMANCE**

	% of Rough Grazing			Upper 25%*
	Under 25 %	25 - 80 %	Over 80 %	
Number of farms	21	23	20	16
	Number per farm			
Ewes to ram	533	834	796	798
Ewe deaths	29	68	38	39
Lambs marked	748	1093	903	967
Lambs disposed	735	1059	870	937
Cast ewes sold	113	162	121	130
	% Ewes to ram			
Ewe deaths	5	8	5	5
Lambs marked	140	131	113	121
Lambs disposed	138	127	109	117
Cast ewes sold	21	19	15	16
	Pence per kilo			
Wool Sales: Price received	111	104	110	105
	£ per 100 ewes tuppied			
Value of sales	280	274	222	215
	Kg per 100 ewes tuppied			
Weight sold	253	264	201	204

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

Farm Accounts Scheme

Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms

**LIVESTOCK SALES**

		% of Rough Grazing			Upper 25%*
		Under 25 %	25 - 80 %	Over 80 %	
Number of farms		21	23	20	16
Livestock:	Number per farm				
Rearing cows		14	15	7	7
Stores over 1 year		21	39	17	17
Weaned calves		27	7	21	22
Draft ewes		29	36	34	14
Other ewes		113	162	121	130
Store lambs		136	76	163	176
Fat lambs		420	491	186	268
Fat sheep		117	191	171	159
	£ per head				
Rearing cows		891	1153	698	710
Stores over 1 year		968	961	929	951
Weaned calves		857	903	765	805
Draft ewes		96.11	99.97	74.63	65.47
Other ewes		65.27	56.11	51.85	52.90
Store lambs		51.40	49.50	47.79	50.38
Fat lambs		66.74	65.84	63.76	65.01
Fat sheep		80.74	75.45	75.19	78.08

**LIVESTOCK PURCHASES**

		% of Rough Grazing			Upper 25%*
		Under 25 %	25 - 80 %	Over 80 %	
Number of farms		21	23	20	16
Livestock:	Number per farm				
Rearing cows		2	2	3	2
Stores over 1 year		5	10	1	2
Weaned calves		5	4		
Breeding ewes		39	45	23	37
Store lambs		57	20	22	32
	£ per head				
Rearing cows		1046	1221	1222	1105
Stores over 1 year		928	1130	1117	1051
Weaned calves		582	704		
Breeding ewes		76.67	83.38	82.57	88.40
Store lambs		52.71	36.02	34.00	36.64

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

Farm number

2015 Crop Year  
Mixed Cattle and Sheep Farms

**CROP YIELDS**

	% of Rough Grazing			Upper 25%*
	Under 25 %	25 - 80 %	Over 80 %	
Number of farms	21	23	20	16
<b>Crop yield:</b>	Tonnes per hectare			
Wheat		7.4		
Barley	5.9	4.9	4.6	5.0
Oats and mixed cereals	5.0	7.1		
Potatoes	24.6			24.6
Oil seed rape				
<b>Crop output:</b>	£ per hectare			
Wheat		778		
Barley	676	468	440	477
Oats and mixed cereals	453	671		
Potatoes	11,304			11,304
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let				
<b>Average prices (current crop year sales):</b>	£ per tonne			
Wheat				
Barley	217	100		90
Oats and mixed cereals	111	104		
Potatoes	520			520
Oil seed rape				

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

Farm number

2015 Crop Year

Specialist Cereals

**PHYSICAL DATA**

	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	25	38	40	26
Crops:	Hectares per farm			
Wheat	5.4	31.5	50.4	45.2
Barley	49.5	54.4	108.2	63.3
Oats & mixed cereals	2.0	4.3	10.3	12.8
Potatoes		0.0		0.1
Potato land let	2.2	2.7	4.4	3.6
Oil seed rape	1.2	9.1	20.7	16.7
Other cash crops	0.6	0.8	6.1	5.6
Other cash crops land let	1.2	3.5	3.7	4.6
Set-aside and fallow	2.9	4.1	5.9	5.3
Roots and arable fodder	1.4	0.2	1.0	0.4
Grass principally for Hay	2.6	1.7	3.2	2.5
Silage	4.7	7.0	10.5	5.4
Grazing	10.4	14.0	33.9	24.8
Rough grazing	3.7	5.7	6.0	5.3
Total farm area	87.9	139.0	264.4	195.6
Total adjusted area	85.5	134.7	261.3	193.7
Total forage area	20.5	24.4	51.6	36.5
Livestock:	Average numbers per farm			
Rearing cows	1	6	16	13
Cattle over 2 years	1	7	5	4
Cattle 1 to 2 years	12	19	36	16
Cattle under 1 year	8	10	21	12
Ewes	16	17	21	22
Other sheep	44	28	36	40
	Units per farm			
Total grazing livestock units	17	29	50	33
GLU's per forage hectare	0.8	1.2	1.0	0.9

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

Farm number

2015 Crop Year

Specialist Cereals

**FINANCIAL PERFORMANCE**

Profit - £ per farm

	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	25	38	40	26
Size in hectares (adjusted)	85.5	134.7	261.3	193.7
Farm Output from:	<b>£ per farm</b>			
Milk				
Cattle	8,809	15,891	31,730	16,748
Sheep and wool	3,092	2,317	2,984	3,955
Other livestock		13	5,793	
Cereals	39,179	79,040	149,576	116,824
Other crops	8,540	26,857	45,183	43,104
BPS & coupled payments~	15,271	25,781	45,496	31,588
LFASS	126	53	489	197
Sundry farm income	10,109	29,532	26,922	43,239
Diversification surplus	6,712	4,326	12,280	15,336
<b>Output</b>	<b>91,838</b>	<b>183,811</b>	<b>320,452</b>	<b>270,990</b>
Variable Costs:				
Concentrates	5,745	5,959	13,761	5,452
Roughages	150	401	923	187
Keep taken		258	555	734
Vet and medicine	604	764	1,718	1,047
Sundry livestock expenses	1,149	1,446	2,692	1,583
Seeds	4,919	7,274	14,672	9,989
Fertiliser and lime	13,039	22,601	43,569	30,653
Crop sprays	6,086	14,484	25,169	18,768
Other crop expenses	2,012	3,574	7,815	5,393
<b>Total Variable Costs</b>	<b>33,705</b>	<b>56,759</b>	<b>110,876</b>	<b>73,805</b>
<b>Farm Gross Margin</b>	<b>58,133</b>	<b>127,052</b>	<b>209,577</b>	<b>197,185</b>
Fixed Costs:				
Paid labour	3,081	8,546	22,274	13,569
Power and machinery	18,760	33,884	54,281	41,502
Overheads	13,539	20,258	32,178	24,345
Depreciation	18,993	40,014	54,457	41,244
Rent and interest	5,266	6,808	24,396	12,600
<b>Total Fixed Costs</b>	<b>59,639</b>	<b>109,510</b>	<b>187,586</b>	<b>133,260</b>
<b>Profit</b>	<b>-1,507</b>	<b>17,542</b>	<b>21,990</b>	<b>63,926</b>

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

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

Farm number

2015 Crop Year

Specialist Cereals

**FINANCIAL PERFORMANCE****Profit - £ per adjusted hectare**

	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	25	38	40	26
Size in hectares (adjusted)	85.5	134.7	261.3	193.7
Farm Output from:	<b>£ per adjusted hectare</b>			
Milk				
Cattle	103	118	121	86
Sheep and wool	36	17	11	20
Other livestock		0	22	
Cereals	458	587	572	603
Other crops	100	199	173	223
BPS & coupled payments~	179	191	174	163
LFASS	1	0	2	1
Sundry farm income	118	219	103	223
Diversification surplus	78	32	47	79
<b>Output</b>	<b>1,074</b>	<b>1,365</b>	<b>1,227</b>	<b>1,399</b>
Variable Costs:				
Concentrates	67	44	53	28
Roughages	2	3	4	1
Keep taken		2	2	4
Vet and medicine	7	6	7	5
Sundry livestock expenses	13	11	10	8
Seeds:	58	54	56	52
Fertiliser and lime	152	168	167	158
Crop sprays	71	108	96	97
Other crop expenses	24	27	30	28
<b>Total Variable Costs</b>	<b>394</b>	<b>421</b>	<b>424</b>	<b>381</b>
<b>Farm Gross Margin</b>	<b>680</b>	<b>943</b>	<b>802</b>	<b>1,018</b>
Fixed Costs:				
Paid labour	36	63	85	70
Power and machinery	219	252	208	214
Overheads	158	150	123	126
Depreciation	222	297	208	213
Rent and interest	62	51	93	65
<b>Total Fixed Costs</b>	<b>697</b>	<b>813</b>	<b>718</b>	<b>688</b>
<b>Profit</b>	<b>-18</b>	<b>130</b>	<b>84</b>	<b>330</b>

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

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

Farm number

2015 Crop Year  
Specialist Cereals  
**FINANCIAL PERFORMANCE**  
**Profit as a % of output**

	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	25	38	40	26
Size in hectares (adjusted)	85.5	134.7	261.3	193.7
Farm Output from:	<b>% of output</b>			
Milk				
Cattle	10	9	10	6
Sheep and wool	3	1	1	1
Other livestock		0	2	
Cereals	43	43	47	43
Other crops	9	15	14	16
BPS & coupled payments~	17	14	14	12
LFASS	0	0	0	0
Sundry farm income	11	16	8	16
Diversification surplus	7	2	4	6
<b>Output</b>	100	100	100	100
Variable Costs:				
Concentrates	6	3	4	2
Roughages	0	0	0	0
Keep taken		0	0	0
Vet and medicine	1	0	1	0
Sundry livestock expenses	1	1	1	1
Seeds:	5	4	5	4
Fertiliser and lime	14	12	14	11
Crop sprays	7	8	8	7
Other crop expenses	2	2	2	2
<b>Total Variable Costs</b>	37	31	35	27
<b>Farm Gross Margin^</b>	63	69	65	73
Fixed Costs:				
Paid labour	3	5	7	5
Power and machinery	20	18	17	15
Overheads	15	11	10	9
Depreciation	21	22	17	15
Rent and interest	6	4	8	5
<b>Total Fixed Costs</b>	65	60	59	49
<b>Profit^</b>	0	10	7	24

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

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

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

Farm number

2015 Crop Year

Specialist Cereals

**LIVESTOCK SALES**

		Physical Farm Size			Upper 25%*
		< 100 ha	100 - 175 ha	> 175 ha	
Number of farms		25	38	40	26
Livestock:		Number per farm			
Rearing cows		0	1	4	1
Heifers in calf				0	
Stores over 1 year		4	1	3	1
Stores 6-12 months		0	2	1	1
Calves			0	1	
Fat cattle		16	28	50	16
Store lambs			2	8	11
Fat lambs		18	20	26	21
Fat sheep		81	37	36	57
		£ per head			
Rearing cows		815	1250	934	805
Heifers in calf				1162	
Stores over 1 year		1024	1252	864	1186
Stores 6-12 months		360	854	586	869
Calves			371	399	
Fat cattle		1253	1397	1250	1291
Store lambs			49.34	47.95	49.00
Fat lambs		69.38	66.11	68.44	68.65
Fat sheep		79.08	85.61	81.13	84.74

**LIVESTOCK PURCHASES**

		Physical Farm Size			Upper 25%*
		< 100 ha	100 - 175 ha	> 175 ha	
Number of farms		25	38	40	26
Livestock:		Number per farm			
Rearing cows			0	0	0
Heifers in calf			0		
Stores over 1 year		5	24	22	7
Stores 6-12 months		9	2	23	3
Calves		6	0	0	0
Store lambs		64	37	44	59
		£ per head			
Rearing cows			1617	370	1489
Heifers in calf			1724		
Stores over 1 year		988	1038	921	950
Stores 6-12 months		781	922	688	839
Calves		282	325	750	275
Store lambs		50.60	51.84	49.09	50.18

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



Farm number

2015 Crop Year  
Specialist Cereals

**CROP YIELDS**

	Physical Farm Size			Upper 25%
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	25	38	40	26
<b>Crop yield:</b>	Tonnes per hectare			
Wheat	8.6	9.4	9.6	10.3
Barley	6.0	6.6	6.7	7.0
Oats and mixed cereals	6.7	6.2	6.4	6.0
Potatoes		45.0		45.0
Oil seed rape	3.9	4.4	4.0	4.7
<b>Crop output:</b>	£ per hectare			
Wheat	953	1,085	1,075	1,197
Barley	657	772	806	846
Oats and mixed cereals	646	683	792	713
Potatoes		7,716		7,716
Potato land let	778	870	733	707
Oil seed rape	983	1,191	1,118	1,283
Other cash crops	118	709	681	828
Other cash crops land let	383	779	613	674
<b>Average prices (current crop year sales):</b>	£ per tonne			
Wheat	109	118	114	120
Barley	113	120	121	123
Oats and mixed cereals	103	108	126	121
Potatoes		172		172
Oil seed rape	250	273	281	285

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

Farm number

2015 Crop Year  
General Cropping  
**PHYSICAL DATA**

	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	5	9	17	
Crops:	Hectares per farm			
Wheat	2.8	26.1	42.3	
Barley	35.4	63.3	119.0	
Oats & mixed cereals			4.7	
Potatoes	3.0	9.4	25.5	
Potato land let	6.2	4.8	9.5	
Oil seed rape		4.9	19.7	
Other cash crops		2.7	4.1	
Other cash crops land let	4.6	0.7	12.3	
Set-aside and fallow	0.2	9.4	6.4	
Roots and arable fodder	0.8	0.2	1.8	
Grass principally for Hay	0.8	1.4	1.8	
Silage	10.1	9.9	13.1	
Grazing	15.7	15.5	38.8	
Rough grazing	2.5	5.0	6.1	
Total farm area	82.3	153.3	305.1	
Total adjusted area	80.4	149.9	300.7	
Total forage area	28.1	28.5	57.3	
Livestock:	Average numbers per farm			
Rearing cows		12	19	
Cattle over 2 years	12	5	29	
Cattle 1 to 2 years	29	29	51	
Cattle under 1 year	5	12	28	
Ewes	29	26	51	
Other sheep	35	29	90	
	Units per farm			
Total grazing livestock units	37	40	89	
GLU's per forage hectare	1.3	1.4	1.6	

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

Farm number

2015 Crop Year

General Cropping

**FINANCIAL PERFORMANCE**

Profit - £ per farm

		Physical Farm Size			Upper 25%*
		< 100 ha	100 - 175 ha	> 175 ha	
Number of farms		5	9	17	
Size in hectares (adjusted)		80.4	149.9	300.7	
Farm Output from:		<b>£ per farm</b>			
Milk					
Cattle		11,099	19,879	28,802	
Sheep and wool		8,110	2,570	3,908	
Other livestock			12,556	10,445	
Cereals		23,638	80,027	136,563	
Other crops		21,945	83,578	249,644	
BPS & coupled payments~ LFASS		14,020	27,590	48,184	
Sundry farm income		8,526	12,600	54,247	
Diversification surplus		2,924	3,415	4,292	
<b>Output</b>		<b>90,263</b>	<b>242,215</b>	<b>537,547</b>	
Variable Costs:					
Concentrates		6,862	15,478	13,790	
Roughages		332	191	1,052	
Keep taken		280	607	1,214	
Vet and medicine		980	1,544	2,484	
Sundry livestock expenses		1,734	2,096	4,651	
Seeds		4,542	16,306	35,871	
Fertiliser and lime		10,356	28,593	54,634	
Crop sprays		4,217	19,737	41,940	
Other crop expenses		1,790	6,048	16,660	
<b>Total Variable Costs</b>		<b>31,093</b>	<b>90,600</b>	<b>172,296</b>	
<b>Farm Gross Margin</b>		<b>59,170</b>	<b>151,615</b>	<b>365,251</b>	
Fixed Costs:					
Paid labour		592	7,895	46,730	
Power and machinery		21,089	55,938	98,256	
Overheads		11,996	24,922	46,987	
Depreciation		14,516	38,374	78,297	
Rent and interest		2,087	15,417	68,201	
<b>Total Fixed Costs</b>		<b>50,280</b>	<b>142,546</b>	<b>338,471</b>	
<b>Profit</b>		<b>8,890</b>	<b>9,069</b>	<b>26,780</b>	

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

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

Farm number

2015 Crop Year  
General Cropping**FINANCIAL PERFORMANCE**  
**Profit - £ per adjusted hectare**

	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	5	9	17	
Size in hectares (adjusted)	80.4	149.9	300.7	
Farm Output from:	<b>£ per adjusted hectare</b>			
Milk				
Cattle	138	133	96	
Sheep and wool	101	17	13	
Other livestock		84	35	
Cereals	294	534	454	
Other crops	273	558	830	
BPS & coupled payments~ LFASS	174	184	160	5
Sundry farm income	106	84	180	
Diversification surplus	36	23	14	
<b>Output</b>	<b>1,123</b>	<b>1,616</b>	<b>1,787</b>	
Variable Costs:				
Concentrates	85	103	46	
Roughages	4	1	3	
Keep taken	3	4	4	
Vet and medicine	12	10	8	
Sundry livestock expenses	22	14	15	
Seeds:	56	109	119	
Fertiliser and lime	129	191	182	
Crop sprays	52	132	139	
Other crop expenses	22	40	55	
<b>Total Variable Costs</b>	<b>387</b>	<b>605</b>	<b>573</b>	
<b>Farm Gross Margin</b>	<b>736</b>	<b>1,012</b>	<b>1,214</b>	
Fixed Costs:				
Paid labour	7	53	155	
Power and machinery	262	373	327	
Overheads	149	166	156	
Depreciation	181	256	260	
Rent and interest	26	103	227	
<b>Total Fixed Costs</b>	<b>625</b>	<b>951</b>	<b>1,125</b>	
<b>Profit</b>	<b>111</b>	<b>61</b>	<b>89</b>	

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

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

Farm number

2015 Crop Year

General Cropping

**FINANCIAL PERFORMANCE****Profit as a % of output**

		Physical Farm Size			Upper 25%*
		< 100 ha	100 - 175 ha	> 175 ha	
Number of farms		5	9	17	
Size in hectares (adjusted)		80.4	149.9	300.7	
Farm Output from:		<b>% of output</b>			
Milk					
Cattle		12	8	5	
Sheep and wool		9	1	1	
Other livestock			5	2	
Cereals		26	33	25	
Other crops		24	35	46	
BPS & coupled payments~		16	11	9	
LFASS				0	
Sundry farm income		9	5	10	
Diversification surplus		3	1	1	
<b>Output</b>		100	100	100	
Variable Costs:					
Concentrates		8	6	3	
Roughages		0	0	0	
Keep taken		0	0	0	
Vet and medicine		1	1	0	
Sundry livestock expenses		2	1	1	
Seeds:		5	7	7	
Fertiliser and lime		11	12	10	
Crop sprays		5	8	8	
Other crop expenses		2	2	3	
<b>Total Variable Costs</b>		34	37	32	
<b>Farm Gross Margin^</b>		66	63	68	
Fixed Costs:					
Paid labour		1	3	9	
Power and machinery		23	23	18	
Overheads		13	10	9	
Depreciation		16	16	15	
Rent and interest		2	6	13	
<b>Total Fixed Costs</b>		56	59	63	
<b>Profit^</b>		10	4	5	

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

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

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

Farm number

2015 Crop Year  
General Cropping

**LIVESTOCK SALES**

		Physical Farm Size			Upper 25%*
		< 100 ha	100 - 175 ha	> 175 ha	
Number of farms		5	9	17	
Livestock:	Number per farm				
Rearing cows			1	4	
Heifers in calf					
Stores over 1 year			2	17	
Stores 6-12 months				2	
Calves				1	
Fat cattle	28	28		25	
Store lambs				20	
Fat lambs	29	30		49	
Fat sheep	1	43		59	
	£ per head				
Rearing cows			911	1059	
Heifers in calf					
Stores over 1 year			1065	1030	
Stores 6-12 months				739	
Calves				405	
Fat cattle	1330	1305		1324	
Store lambs				51.14	
Fat lambs	83.08	65.30		68.39	
Fat sheep	69.50	84.72		80.65	

**LIVESTOCK PURCHASES**

		Physical Farm Size			Upper 25%*
		< 100 ha	100 - 175 ha	> 175 ha	
Number of farms		5	9	17	
Livestock:	Number per farm				
Rearing cows			0	1	
Heifers in calf					
Stores over 1 year	14	15		38	
Stores 6-12 months	20	6		23	
Calves			0	0	
Store lambs			44	104	
	£ per head				
Rearing cows			1875	1352	
Heifers in calf					
Stores over 1 year	998	1087		833	
Stores 6-12 months	914	848		714	
Calves			500	1833	
Store lambs			55.53	49.21	

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

Farm number

2015 Crop Year  
General Cropping  
**CROP YIELDS**

	Physical Farm Size			Upper 25%
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	5	9	17	
<b>Crop yield:</b>	Tonnes per hectare			
Wheat	6.5	9.2	8.9	
Barley	5.9	7.0	6.5	
Oats and mixed cereals			5.7	
Potatoes	36.6	42.7	40.6	
Oil seed rape		4.5	3.7	
<b>Crop output:</b>	£ per hectare			
Wheat	614	1,069	1,027	
Barley	610	822	758	
Oats and mixed cereals			605	
Potatoes	3,663	5,646	7,678	
Potato land let	778	829	1,009	
Oil seed rape		1,213	1,153	
Other cash crops		5,668	516	
Other cash crops land let	905	406	773	
<b>Average prices (current crop year sales):</b>	£ per tonne			
Wheat	94	118	118	
Barley	97	123	121	
Oats and mixed cereals			106	
Potatoes	100	134	200	
Oil seed rape		291	309	

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

## Farm Accounts Scheme

2015 Crop Year

Dairy Farms

### PHYSICAL DATA

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	6	8	34	12
Crops:	Hectares per farm			
Wheat		1.4	3.2	0.5
Barley		2.7	6.9	4.9
Oats & mixed cereals				
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			1.3	
Set-aside and fallow			0.3	
Roots and arable fodder	1.7	2.0	10.2	8.4
Grass principally for Hay	1.3		2.1	0.7
Silage	42.2	48.3	81.6	82.0
Grazing	18.7	39.7	84.3	100.3
Rough grazing	0.8	4.8	27.4	47.8
Total farm area	64.7	98.9	217.2	244.7
Total adjusted area	64.2	96.2	199.1	213.3
Total forage area	64.2	92.1	187.4	207.9
	Percent			
Proportion of rough grazing	1	4	9	12
Livestock:	Average numbers per farm			
Dairy cows	105	123	220	204
Rearing cows			8	15
Cattle over 2 years	29	22	43	27
Cattle 1 to 2 years	48	44	81	63
Cattle under 1 year	62	92	148	148
Ewes		5	80	168
Other sheep	10	4	98	201
	Units per farm			
Total grazing livestock units	181	201	376	354
GLU's per forage hectare	2.8	2.2	2.0	1.7
	Percentage			
Dairy cows as % of GLU	58	61	59	58

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



## Farm Accounts Scheme

2015 Crop Year  
Dairy Farms  
**FINANCIAL PERFORMANCE**  
Profit - £ per farm

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	6	8	34	12
Size in hectares (adjusted)	64.2	96.2	199.1	213.3
Number of dairy cows	105	123	220	204
<b>Farm Output from:</b>	<b>£ per farm</b>			
Milk	182,368	193,710	365,717	372,752
Cattle	30,477	48,375	83,212	106,612
Sheep and wool	623	1,103	7,693	15,311
Other livestock	1,256	-9	-2	3
Cereals		2,389	7,372	3,568
Other crops	771	1,796	3,690	3,264
BPS & coupled payments~	13,526	19,663	37,868	40,146
LFASS			2,535	3,491
Sundry farm income	3,826	6,832	15,449	24,608
Diversification surplus	-2,230	3,368	116	1,351
<b>Output</b>	<b>230,616</b>	<b>277,227</b>	<b>523,651</b>	<b>571,106</b>
<b>Variable Costs:</b>				
Concentrates	87,140	99,938	156,688	132,422
Roughages	11,088	7,531	12,677	14,382
Keep taken	6,246	1,662	4,437	4,395
Vet and medicine	10,322	12,525	18,391	14,315
Sundry livestock expenses	17,810	21,742	34,266	33,214
Seeds	359	1,112	3,149	2,347
Fertiliser and lime	11,453	14,003	29,147	26,244
Crop sprays	911	1,355	3,493	2,377
Other crop expenses	1,886	2,041	3,923	3,272
<b>Total Variable Costs</b>	<b>147,215</b>	<b>161,908</b>	<b>266,171</b>	<b>232,967</b>
<b>Farm Gross Margin</b>	<b>83,401</b>	<b>115,319</b>	<b>257,480</b>	<b>338,138</b>
<b>Fixed Costs:</b>				
Paid labour	1,812	16,527	50,196	48,502
Power and machinery	36,131	35,611	66,850	57,570
Overheads	20,667	23,886	32,631	31,125
Depreciation	41,976	40,882	72,307	65,152
Rent and interest	9,006	10,244	22,183	18,418
<b>Total Fixed Costs</b>	<b>109,592</b>	<b>127,149</b>	<b>244,167</b>	<b>220,768</b>
<b>Profit</b>	<b>-26,191</b>	<b>-11,831</b>	<b>13,313</b>	<b>117,371</b>

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

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

## Farm Accounts Scheme

2015 Crop Year

Dairy Farms

### FINANCIAL PERFORMANCE

Profit - £ per adjusted hectare

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	6	8	34	12
Size in hectares (adjusted)	64.2	96.2	199.1	213.3
Number of dairy cows	105	123	220	204
<b>Farm Output from:</b>	<b>£ per adjusted hectare</b>			
Milk	2,841	2,013	1,837	1,747
Cattle	475	503	418	500
Sheep and wool	10	11	39	72
Other livestock	20	0	0	0
Cereals		25	37	17
Other crops	12	19	19	15
BPS & coupled payments~	211	204	190	188
LFASS			13	16
Sundry farm income	60	71	78	115
Diversification surplus	-35	35	1	6
<b>Output</b>	<b>3,592</b>	<b>2,881</b>	<b>2,630</b>	<b>2,677</b>
<b>Variable Costs:</b>				
Concentrates	1,357	1,039	787	621
Roughages	173	78	64	67
Keep taken	97	17	22	21
Vet and medicine	161	130	92	67
Sundry livestock expenses	277	226	172	156
Seeds:	6	12	16	11
Fertiliser and lime	178	146	146	123
Crop sprays	14	14	18	11
Other crop expenses	29	21	20	15
<b>Total Variable Costs</b>	<b>2,293</b>	<b>1,683</b>	<b>1,337</b>	<b>1,092</b>
<b>Farm Gross Margin</b>	<b>1,299</b>	<b>1,198</b>	<b>1,293</b>	<b>1,585</b>
<b>Fixed Costs:</b>				
Paid labour	28	172	252	227
Power and machinery	563	370	336	270
Overheads	322	248	164	146
Depreciation	654	425	363	305
Rent and interest	140	106	111	86
<b>Total Fixed Costs</b>	<b>1,707</b>	<b>1,321</b>	<b>1,226</b>	<b>1,035</b>
<b>Profit</b>	<b>-408</b>	<b>-123</b>	<b>67</b>	<b>550</b>

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

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

## Farm Accounts Scheme

2015 Crop Year  
Dairy Farms  
**FINANCIAL PERFORMANCE**  
Profit as a % of output

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	6	8	34	12
Size in hectares (adjusted)	64.2	96.2	199.1	213.3
Number of dairy cows	105	123	220	204
<b>Farm Output from:</b>	<b>% of output</b>			
Milk	79	70	70	65
Cattle	13	17	16	19
Sheep and wool	0	0	1	3
Other livestock	1	0	0	0
Cereals		1	1	1
Other crops	0	1	1	1
BPS & coupled payments~	6	7	7	7
LFASS			0	1
Sundry farm income	2	2	3	4
Diversification surplus	-1	1	0	0
<b>Output</b>	100	100	100	100
<b>Variable Costs:</b>				
Concentrates	38	36	30	23
Roughages	5	3	2	3
Keep taken	3	1	1	1
Vet and medicine	4	5	4	3
Sundry livestock expenses	8	8	7	6
Seeds:	0	0	1	0
Fertiliser and lime	5	5	6	5
Crop sprays	0	0	1	0
Other crop expenses	1	1	1	1
<b>Total Variable Costs</b>	64	58	51	41
<b>Farm Gross Margin^</b>	36	42	49	59
<b>Fixed Costs:</b>				
Paid labour	1	6	10	8
Power and machinery	16	13	13	10
Overheads	9	9	6	5
Depreciation	18	15	14	11
Rent and interest	4	4	4	3
<b>Total Fixed Costs</b>	48	46	47	39
<b>Profit</b>	0	0	3	21

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

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

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

## Farm Accounts Scheme

2015 Crop Year

Dairy Farms

### LIVESTOCK SALES

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms		6	8	34	12
Livestock:	Number per farm				
Dairy cows		31	33	49	43
Heifers in calf		3	1	2	2
Stores over 1 year		5	29	53	49
Stores 6-12 months		3	2	3	3
Calves		22	16	32	25
Fat cattle		13	3	9	8
Store lambs					
Fat lambs			0	82	154
Fat sheep		20		23	44
	£ per head				
Dairy cows		526	579	516	506
Heifers in calf		1100	1983	1092	1187
Stores over 1 year		1090	786	841	872
Stores 6-12 months		359	400	663	729
Calves		146	163	155	106
Fat cattle		1003	1090	1020	1062
Store lambs					
Fat lambs			77.50	61.72	59.94
Fat sheep		84.19		74.70	75.76

### LIVESTOCK PURCHASES

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms		6	8	34	12
Livestock:	Number per farm				
Dairy cows		1	1	9	23
Heifers in calf				1	2
Stores over 1 year				0	0
Stores 6-12 months				0	1
Calves				1	
Store lambs		20		19	5
	£ per head				
Dairy cows		1220	1468	834	796
Heifers in calf				1348	1302
Stores over 1 year				856	856
Stores 6-12 months				698	409
Calves				217	
Store lambs		51.77		42.67	27.59

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

## Farm Accounts Scheme

2015 Crop Year

Dairy Farms

### CROP YIELDS

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	6	8	34	12
<b>Crop yield:</b>	Tonnes per hectare			
Wheat		8.6	9.5	9.8
Barley		4.3	6.3	6.5
Oats and mixed cereals				
Potatoes				
Oil seed rape				
<b>Crop output:</b>	£ per hectare			
Wheat		901	1,004	1,034
Barley		409	604	616
Oats and mixed cereals				
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			222	
<b>Average prices</b> (current crop year sales):	£ per tonne			
Wheat				
Barley				
Oats and mixed cereals				
Potatoes				
Oil seed rape				

2015 Crop Year

Dairy Farms

### MILK AND GRAZING LIVESTOCK OUTPUT

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	6	8	34	12
<b>Milk production:</b>	Litres			
per farm	810,619	968,405	1,612,366	1,505,206
per cow	7,714	7,873	7,320	7,388
per forage hectare	12,626	10,517	8,603	7,240
	%			
% winter milk	49%	50%	49%	51%
	pence			
Price per litre	22.50	20.02	22.70	24.79
	£			
Milk output per cow	1,735	1,575	1,660	1,829
Grazing livestock output per forage hectare	3,325	2,641	2,436	2,380

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

Farm number

2015 Crop Year  
Cattle & Sheep (Lowland)

**PHYSICAL DATA**

	Physical Farm Size		Upper 25%*
	Under 100 Ha	Over 100 Ha	
Number of farms	9	3	
Crops:	Hectares per farm		
Wheat			
Barley	9.5	6.8	
Oats & mixed cereals	0.8		
Potatoes			
Potato land let	0.6		
Oil seed rape			
Other cash crops			
Other cash crops land let	1.2		
Set-aside and fallow	0.0		
Roots and arable fodder	2.9		
Grass principally for			
Hay	1.0		
Silage	18.1	46.1	
Grazing	39.1	147.1	
Rough grazing	7.8	38.4	
Total farm area	80.9	238.4	
Total adjusted area	73.7	207.7	
Total forage area	61.6	200.9	
Livestock:	Average numbers per farm		
Rearing cows	33	160	
Cattle over 2 years	11	37	
Cattle 1 to 2 years	47	46	
Cattle under 1 year	53	139	
Ewes	79	316	
Other sheep	131	276	
	Units per farm		
Total grazing livestock units	98	266	
GLU's per forage hectare	1.6	1.3	

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

Farm Accounts Scheme

Farm number

2015 Crop Year  
Cattle & Sheep (Lowland)  
**FINANCIAL PERFORMANCE**  
Profit - £ per farm

		Physical Farm Size		Upper 25%*
		Under 100 Ha	Over 100 Ha	
Number of farms		9	3	
Size in hectares (adjusted)		73.7	207.7	
Farm Output from:		<b>£ per farm</b>		
Milk				
Cattle		47,021	136,525	
Sheep and wool		9,096	27,035	
Other livestock		-67	-33	
Cereals		5,073	4,408	
Other crops		2,137	1,899	
BPS & coupled payments~		18,609	47,913	
LFASS		1,327	7,841	
Sundry farm income		7,675	5,682	
Diversification surplus		1,740	775	
<b>Output</b>		<b>92,611</b>	<b>232,045</b>	
Variable Costs:				
Concentrates		15,717	42,930	
Roughages		2,528	2,502	
Keep taken		2,922	1,300	
Vet and medicine		3,104	7,985	
Sundry livestock expenses		5,354	16,434	
Seeds		1,702	1,511	
Fertiliser and lime		8,253	23,077	
Crop sprays		1,320	1,210	
Other crop expenses		1,234	2,277	
<b>Total Variable Costs</b>		<b>42,133</b>	<b>99,226</b>	
<b>Farm Gross Margin</b>		<b>50,478</b>	<b>132,818</b>	
Fixed Costs:				
Paid labour		2,191	17,020	
Power and machinery		15,554	30,752	
Overheads		15,855	23,714	
Depreciation		11,061	38,131	
Rent and interest		3,127	4,635	
<b>Total Fixed Costs</b>		<b>47,788</b>	<b>114,253</b>	
<b>Profit</b>		<b>2,690</b>	<b>18,566</b>	

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

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

Farm Accounts Scheme

Farm number

2015 Crop Year  
Cattle & Sheep (Lowland)  
**FINANCIAL PERFORMANCE**  
**Profit - £ per adjusted hectare**

		Physical Farm Size		Upper 25%*
		Under 100 Ha	Over 100 Ha	
Number of farms		9	3	
Size in hectares (adjusted)		73.7	207.7	
Farm Output from:		<b>£ per adjusted hectare</b>		
Milk				
Cattle		638	657	
Sheep and wool		123	130	
Other livestock		-1	0	
Cereals		69	21	
Other crops		29	9	
BPS & coupled payments~		253	231	
LFASS		18	38	
Sundry farm income		104	27	
Diversification surplus		24	4	
<b>Output</b>		<b>1,257</b>	<b>1,117</b>	
Variable Costs:				
Concentrates		213	207	
Roughages		34	12	
Keep taken		40	6	
Vet and medicine		42	38	
Sundry livestock expenses		73	79	
Seeds:		23	7	
Fertiliser and lime		112	111	
Crop sprays		18	6	
Other crop expenses		17	11	
<b>Total Variable Costs</b>		<b>572</b>	<b>478</b>	
<b>Farm Gross Margin</b>		<b>685</b>	<b>640</b>	
Fixed Costs:				
Paid labour		30	82	
Power and machinery		211	148	
Overheads		215	114	
Depreciation		150	184	
Rent and interest		42	22	
<b>Total Fixed Costs</b>		<b>649</b>	<b>550</b>	
<b>Profit</b>		<b>37</b>	<b>89</b>	

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

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



Farm Accounts Scheme

Farm number

2015 Crop Year  
Cattle & Sheep (Lowland)  
**FINANCIAL PERFORMANCE**  
Profit as % of output

		Physical Farm Size		Upper 25%*
		Under 100 Ha	Over 100 Ha	
Number of farms		9	3	
Size in hectares (adjusted)		73.7	207.7	
Farm Output from:		<b>% of output</b>		
Milk				
Cattle		51	59	
Sheep and wool		10	12	
Other livestock		0	0	
Cereals		5	2	
Other crops		2	1	
BPS & coupled payments~		20	21	
LFASS		1	3	
Sundry farm income		8	2	
Diversification surplus		2	0	
<b>Output</b>		100	100	
Variable Costs:				
Concentrates		17	19	
Roughages		3	1	
Keep taken		3	1	
Vet and medicine		3	3	
Sundry livestock expenses		6	7	
Seeds:		2	1	
Fertiliser and lime		9	10	
Crop sprays		1	1	
Other crop expenses		1	1	
<b>Total Variable Costs</b>		45	43	
<b>Farm Gross Margin^</b>		55	57	
Fixed Costs:				
Paid labour		2	7	
Power and machinery		17	13	
Overheads		17	10	
Depreciation		12	16	
Rent and interest		3	2	
<b>Total Fixed Costs</b>		52	49	
<b>Profit^</b>		3	8	

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

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

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

Farm number

2015 Crop Year  
Cattle & Sheep (Lowland)

**LIVESTOCK SALES**

		Physical Farm Size		Upper 25%*
		Under 100 Ha	Over 100 Ha	
Number of farms		9	3	
Livestock:	Number per farm			
Rearing cows		8	31	
Heifers in calf		3		
Stores over 1 year		14	11	
Stores 6-12 months		4	63	
Calves				
Fat cattle		39	58	
Store lambs		12		
Fat lambs		59	358	
Fat sheep		75	10	
	£ per head			
Rearing cows		904	794	
Heifers in calf		1302		
Stores over 1 year		1051	950	
Stores 6-12 months		307	809	
Calves				
Fat cattle		1292	1238	
Store lambs		20.00		
Fat lambs		66.65	64.68	
Fat sheep		82.33	61.84	

**LIVESTOCK PURCHASES**

		Physical Farm Size		Upper 25%*
		Under 100 Ha	Over 100 Ha	
Number of farms		9	3	
Livestock:	Number per farm			
Rearing cows		1	4	
Heifers in calf		1	0	
Stores over 1 year		14	11	
Stores 6-12 months		15	8	
Calves		5	6	
Store lambs		22		
	£ per head			
Rearing cows		1568	1584	
Heifers in calf		1294	4620	
Stores over 1 year		889	990	
Stores 6-12 months		717	468	
Calves		357	328	
Store lambs		53.75		

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

Farm number

2015 Crop Year  
Cattle & Sheep (Lowland)

**CROP YIELDS**

	Physical Farm Size		Upper 25%*
	Under 100 Ha	Over 100 Ha	
Number of farms	9	3	
<b>Crop yield:</b>	Tonnes per hectare		
Wheat			
Barley	5.4	5.7	
Oats and mixed cereals	3.3		
Potatoes			
Oil seed rape			
	£ per hectare		
<b>Crop output:</b>			
Wheat			
Barley	517	651	
Oats and mixed cereals	305		
Potatoes			
Potato land let	1,038		
Oil seed rape			
Other cash crops			
Other cash crops land let			
	£ per tonne		
<b>Average prices</b> (current crop year sales):			
Wheat			
Barley	75		
Oats and mixed cereals			
Potatoes			
Oil seed rape			

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

Farm number

2015 Crop Year

Mixed Farms

**PHYSICAL DATA**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	10	31	40	21
Crops:	Hectares per farm			
Wheat	1.1	2.2	22.0	11.7
Barley	17.5	37.1	80.0	55.3
Oats & mixed cereals		1.8	5.7	5.0
Potatoes	0.0		0.2	0.3
Potato land let		1.5	2.9	1.1
Oil seed rape		1.0	8.4	4.6
Other cash crops		0.7	1.5	
Other cash crops land let	0.8	0.6	1.9	0.5
Set-aside and fallow	0.0	2.1	4.4	2.2
Roots and arable fodder	0.6	2.9	4.1	1.9
Grass principally for Hay	3.3	3.5	3.6	3.6
Silage	11.2	20.7	34.2	30.9
Grazing	21.2	40.4	87.6	54.4
Rough grazing	1.1	4.6	52.3	22.1
Total farm area	56.9	119.1	308.6	193.7
Total adjusted area	56.3	115.4	267.0	175.7
Total forage area	36.9	68.4	140.2	95.0
Livestock:	Average numbers per farm			
Rearing cows	8	34	88	55
Cattle over 2 years	8	8	19	16
Cattle 1 to 2 years	27	50	85	78
Cattle under 1 year	14	43	92	70
Ewes	84	119	167	109
Other sheep	95	149	229	197
	Units per farm			
Total grazing livestock units	51	101	200	159
GLU's per forage hectare	1.4	1.5	1.4	1.7

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

## Farm Accounts Scheme

Farm number

2015 Crop Year

Mixed Farms

**FINANCIAL PERFORMANCE**

Profit - £ per farm

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	10	31	40	21
Size in hectares (adjusted)	56.3	115.4	267.0	175.7
Farm Output from:	<b>£ per farm</b>			
Milk			10,149	19,332
Cattle	21,651	54,703	108,218	97,157
Sheep and wool	9,243	13,131	23,259	16,532
Other livestock	387	206	2,463	184
Cereals	9,729	27,222	83,108	50,051
Other crops	2,782	4,929	22,815	10,238
BPS and coupled payments~ LFASS	11,951 428	24,284 1,024	52,370 4,221	35,730 3,083
Sundry farm income	4,991	15,703	22,965	9,115
Diversification surplus	4,382	2,445	7,175	4,069
<b>Output</b>	<b>65,544</b>	<b>143,647</b>	<b>336,744</b>	<b>245,490</b>
Variable Costs:				
Concentrates	10,274	19,160	37,403	28,631
Roughages	374	2,791	2,996	4,367
Keep taken	1,118	1,058	1,859	1,567
Vet and medicine	2,211	3,674	8,001	5,312
Sundry livestock expenses	2,987	4,506	9,445	6,495
Seeds	1,629	4,100	10,349	6,151
Fertiliser and lime	7,602	13,831	35,572	24,144
Crop sprays	1,410	4,309	16,732	8,908
Other crop expenses	974	2,288	7,013	2,957
<b>Total Variable Costs</b>	<b>28,578</b>	<b>55,715</b>	<b>129,369</b>	<b>88,533</b>
<b>Farm Gross Margin</b>	<b>36,965</b>	<b>87,932</b>	<b>207,375</b>	<b>156,958</b>
Fixed Costs:				
Paid labour	335	4,363	22,524	7,341
Power and machinery	10,784	26,528	58,542	29,420
Overheads	11,838	18,586	34,277	17,557
Depreciation	12,026	30,820	56,843	35,836
Rent and interest	2,291	7,971	24,314	14,473
<b>Total Fixed Costs</b>	<b>37,275</b>	<b>88,267</b>	<b>196,499</b>	<b>104,628</b>
<b>Profit</b>	<b>-310</b>	<b>-335</b>	<b>10,876</b>	<b>52,330</b>

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

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

Farm number

2015 Crop Year

Mixed Farms

**FINANCIAL PERFORMANCE****Profit - £ per adjusted hectare**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	10	31	40	21
Size in hectares (adjusted)	56.3	115.4	267.0	175.7
Farm Output from:	<b>£ per adjusted hectare</b>			
Milk			38	110
Cattle	384	474	405	553
Sheep and wool	164	114	87	94
Other livestock	7	2	9	1
Cereals	173	236	311	285
Other crops	49	43	85	58
BPS and coupled payments~ LFASS	212 8	210 9	196 16	203 18
Sundry farm income	89	136	86	52
Diversification surplus	78	21	27	23
<b>Output</b>	<b>1,164</b>	<b>1,244</b>	<b>1,261</b>	<b>1,397</b>
Variable Costs:				
Concentrates	182	166	140	163
Roughages	7	24	11	25
Keep taken	20	9	7	9
Vet and medicine	39	32	30	30
Sundry livestock expenses	53	39	35	37
Seeds:	29	36	39	35
Fertiliser and lime	135	120	133	137
Crop sprays	25	37	63	51
Other crop expenses	17	20	26	17
<b>Total Variable Costs</b>	<b>507</b>	<b>483</b>	<b>484</b>	<b>504</b>
<b>Farm Gross Margin</b>	<b>656</b>	<b>762</b>	<b>777</b>	<b>893</b>
Fixed Costs:				
Paid labour	6	38	84	42
Power and machinery	191	230	219	167
Overheads	210	161	128	100
Depreciation	214	267	213	204
Rent and interest	41	69	91	82
<b>Total Fixed Costs</b>	<b>662</b>	<b>765</b>	<b>736</b>	<b>596</b>
<b>Profit</b>	<b>-5</b>	<b>-3</b>	<b>41</b>	<b>298</b>

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

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

Farm number

2015 Crop Year

Mixed Farms

**FINANCIAL PERFORMANCE****Profit as a % of output**

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms		10	31	40	21
Size in hectares (adjusted)		56.3	115.4	267.0	175.7
Farm Output from:		<b>% of output</b>			
Milk				3	8
Cattle		33	38	32	40
Sheep and wool		14	9	7	7
Other livestock		1	0	1	0
Cereals		15	19	25	20
Other crops		4	3	7	4
BPS and coupled payments~		18	17	16	15
LFASS		1	1	1	1
Sundry farm income		8	11	7	4
Diversification surplus		7	2	2	2
<b>Output</b>		100	100	100	100
Variable Costs:					
Concentrates		16	13	11	12
Roughages		1	2	1	2
Keep taken		2	1	1	1
Vet and medicine		3	3	2	2
Sundry livestock expenses		5	3	3	3
Seeds:		2	3	3	3
Fertiliser and lime		12	10	11	10
Crop sprays		2	3	5	4
Other crop expenses		1	2	2	1
<b>Total Variable Costs</b>		44	39	38	36
<b>Farm Gross Margin^</b>		56	61	62	64
Fixed Costs:					
Paid labour		1	3	7	3
Power and machinery		16	18	17	12
Overheads		18	13	10	7
Depreciation		18	21	17	15
Rent and interest		3	6	7	6
<b>Total Fixed Costs</b>		57	61	58	43
<b>Profit^</b>		0	0	3	21

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

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

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

Farm number

2015 Crop Year

Mixed Farms

**LIVESTOCK SALES**

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms		10	31	40	21
Livestock:		Number per farm			
Rearing cows		0	4	14	6
Heifers in calf			0	1	1
Stores over 1 year		5	17	20	11
Stores 6-12 months			4	8	6
Calves			0	2	0
Fat cattle		37	68	89	105
Store lambs			0	37	19
Fat lambs		72	106	169	102
Fat sheep		33	126	186	183
		£ per head			
Rearing cows		972	858	919	935
Heifers in calf			1400	1771	1644
Stores over 1 year		1053	992	1035	1045
Stores 6-12 months			763	819	958
Calves			286	343	235
Fat cattle		1317	1275	1333	1243
Store lambs			67.50	63.58	55.00
Fat lambs		64.48	68.05	68.46	67.83
Fat sheep		84.01	82.69	84.50	85.12

**LIVESTOCK PURCHASES**

		Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms		10	31	40	21
Livestock:		Number per farm			
Rearing cows		0	2	2	1
Heifers in calf			0	1	1
Stores over 1 year		18	21	30	12
Stores 6-12 months		15	36	22	59
Calves		1	8	2	5
Store lambs		3	82	139	123
		£ per head			
Rearing cows		1325	1426	1311	1674
Heifers in calf			1636	1572	1592
Stores over 1 year		980	1051	1038	918
Stores 6-12 months		772	782	790	736
Calves		337	242	288	236
Store lambs		55.09	51.79	52.13	49.09

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



Farm number

2015 Crop Year

Mixed Farms

**CROP YIELDS**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	10	31	40	21
<b>Crop yield:</b>	Tonnes per hectare			
Wheat	5.0	9.7	9.3	8.6
Barley	5.4	6.0	6.5	6.2
Oats and mixed cereals		6.5	6.4	6.7
Potatoes	19.0		59.8	57.2
Oil seed rape		4.1	4.5	4.5
<b>Crop output:</b>	£ per hectare			
Wheat	451	1,071	1,021	935
Barley	530	638	711	646
Oats and mixed cereals		650	666	688
Potatoes	4,829		7,327	7,169
Potato land let		992	926	995
Oil seed rape		1,096	1,215	1,141
Other cash crops		544	1,660	
Other cash crops land let		583	609	419
<b>Average prices (current crop year sales):</b>	£ per tonne			
Wheat	90	110	111	112
Barley	102	114	116	110
Oats and mixed cereals		103	110	108
Potatoes	310		120	123
Oil seed rape		269	269	255

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

Farm number

2015 Crop Year

Mixed Farms

**MILK AND GRAZING LIVESTOCK OUTPUT**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	10	31	40	21
Litres				
<b>Milk production:</b>				
per farm			34,783	66,254
per cow			8,669	8,669
per forage hectare			248	698
%				
% winter milk			52%	52%
pence				
Price per litre			29.19	29.19
£				
Milk output per cow			2,529	2,529
Grazing livestock output per forage hectare	836	992	1,010	1,401

**SHEEP PERFORMANCE**

	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	10	31	40	21
Number per farm				
Ewes to ram	95	118	182	122
Ewe deaths	5	5	9	8
Lambs marked	138	164	272	190
Lambs disposed	133	160	265	186
Cast ewes sold	16	20	54	13
% Ewes to ram				
Ewe deaths	5	4	5	6
Lambs marked	146	139	149	156
Lambs disposed	140	135	146	153
Cast ewes sold	16	17	30	10
Pence per kilo				
Wool Sales:				
Price received	86	103	102	104
£ per 100 ewes tupped				
Value of sales	277	310	305	299
Kg per 100 ewes tupped				
Weight sold	322	300	298	287

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