

Farm Performance in Scotland

2015 crop year¹

Enterprise Gross Margins

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

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.

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

Overview

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

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

2. No upper 25% benchmark is calculated where the total sample is less than 40. There are also no organic enterprise benchmarks available due to the limited number of such farms in the survey.

3. Specific points to remember;

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

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

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

Winter Wheat

(for 2015 Crop year)
81 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	43.73	48.86
Grain yield (t/ha)	9.30	10.64
Grain price (£/t)	112	112
Gross margin per hectare (£/ha)	625	834
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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
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Total crop revenue	1037	1193
Straw sold in financial year	39	29
Straw used by own livestock	27	34
Straw closing valuation	27	70
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Total straw revenue	93	133
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OUTPUT	1130	1326
Seeds	73	73
Fertiliser	230	222
Crop chemicals	177	161
Sundry Crop Expenses	25	35
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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
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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
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Total crop revenue	714	875
Straw sold in financial year	36	43
Straw used by own livestock	37	42
Straw closing valuation	27	23
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Total straw revenue	100	107
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OUTPUT	814	982
Seed	66	64
Fertiliser	175	167
Crop chemicals	90	88
Sundry Crop Expenses	30	23
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VARIABLE COSTS	362	343
GROSS MARGIN	452	639
TOTAL ENTERPRISE GROSS MARGIN	21561	42848

*Where less than 40 enterprises available no Upper Quartile calculated

Winter Barley

(for 2015 Crop year)
21 Farms

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

*Where less than 40 enterprises available no Upper Quartile calculated

Mixed Barley

(for 2015 Crop year)
42 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	75.76	91.35
Grain yield (t/ha)	6.48	7.09
Grain price (£/t)	111	117
Gross margin per hectare (£/ha)	436	586
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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
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Total crop revenue	721	828
Straw sold in financial year	41	45
Straw used by own livestock	40	31
Straw closing valuation	28	48
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Total straw revenue	109	124
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OUTPUT	830	952
Seed	65	59
Fertiliser	191	181
Crop chemicals	110	108
Sundry Crop Expenses	27	17
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VARIABLE COSTS	394	366
GROSS MARGIN	436	586
TOTAL ENTERPRISE GROSS MARGIN	33049	53562

*Where less than 40 enterprises available no Upper Quartile calculated

Winter Oil Seed Rape

(for 2015 Crop year)

43 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	29.14	29.21
Grain yield (t/ha)	4.23	4.78
Grain price (£/t)	271	291
Gross margin per hectare (£/ha)	651	934
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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
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Total crop revenue	1147	1392
Straw sold in financial year	7	20
Straw used by own livestock		
Straw closing valuation		
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Total straw revenue	7	20
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OUTPUT	1155	1412
Seed	61	66
Fertiliser	222	217
Crop chemicals	190	170
Sundry Crop Expenses	30	24
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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	
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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	
<hr/>		
Total crop revenue	625	
Straw sold in financial year	16	
Straw used by own livestock	41	
Straw closing valuation	10	
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Total straw revenue	67	
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OUTPUT	692	
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Seed	64	
Fertiliser	157	
Crop chemicals	77	
Sundry Crop Expenses	21	
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VARIABLE COSTS	320	
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GROSS MARGIN	371	
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TOTAL ENTERPRISE GROSS MARGIN	6055	

*Where less than 40 enterprises available no Upper Quartile calculated

Potatoes

(for 2015 Crop year)
12 Farms

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

*Where less than 40 enterprises available no Upper Quartile calculated

NB based on a small sample size

Forage costs

(for 2015 Crop year)

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

*Where less than 40 enterprises available no Upper Quartile calculated

NB Excludes contracting costs.

Dairy

Dairy cows

40 Farms

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Dairy

Dairy followers

16 Farms

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Dairy

Dairy mixed

22 Farms

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

Hill sucklers

24 Farms

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

79 Farms

Upland herds selling yearlings

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

29 Farms

Upland herds selling forward stores

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

24 Farms

Upland sucklers rearer finishers

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

11 Farms

Lowland herds selling yearlings

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef

31 Farms

Lowland herds rearer finishers

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Beef Finishing

37 Farms

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

35 Farms

Extensive / hard hill

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

128 Farms

Upland finished / store lamb production

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

27 Farms

Lowland (non-LFA)

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

~Where less than 40 enterprises available no Upper Quartile calculated

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

Sheep

25 Farms

Store lamb finishing (long keep)

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

~Where less than 40 enterprises available no Upper Quartile calculated

*Flock size = Number of store lambs purchased.