



Farm  
Advisory  
Service

# Whole Farm Data



The UK reference  
for farm business  
management



Part of Scotland's  
Rural College (SRUC)

***This document is an updated section of the Farm Management Handbook. It was updated on 28th of June 2024. You can find the complete handbook, as well as other updated sections, on the [FMH section of the FAS website](#).***

## **Introduction**

This section provides whole farm benchmarking data for typical farm types in England and Scotland.

Benchmarking is a valuable tool to appraise the financial performance of a business year on year, or in relation to the wider industry. In addition, the benchmarks in the following pages, particularly the fixed costs, when used in conjunction with the livestock and crop gross margin budgets shown earlier in the Farm Management Handbook are useful for budgeting purposes, strategic planning and to help assess potential 'What If' options.

## **Source of Contents for 2024**

The data for England and Scotland has been produced using information from the Farm Business Survey 2022/2023 conducted in England by Promar International and by SAC Consulting in Scotland.

Data has been sourced from the publications listed below:

- Farm Accounts in England 2022/2023, Published December 2023.
- Scottish Farm Business Income: annual estimates 2022/2023, Published March 2024.

Full information for each survey can be found at:

- [Farm accounts in England data sets](#)
- [Scottish farm business income annual estimates](#)

The Farm Business Survey (FBS) is an annual survey providing information on the financial, physical and economic performance of commercial farm businesses to inform and evaluate policy decisions. It is intended to serve the needs of farmers, farming and land management interest groups, government, government partners, and researchers.

## **England**

The Farm Business Survey covers all types of farming in all regions of England and includes owner occupied, tenanted, and mixed tenure farms. FBS only includes farm businesses with a standard output of at least 25,000 Euros, based on activity recorded in the previous June Survey of Agriculture and Horticulture. Results are weighted to represent the full population of farm businesses that have at least 25,000 Euros of Standard Output, equivalent to approximately £20,000. In 2022/23, the sample of 1,359 farms represented approximately 52,500 farm businesses in England.

The survey data is reported for each farm type as Farm Business Income (FBI). In simple terms, FBI is the output generated by the farm business including Farm Business Support Payments, Environmental payments and the net income from Diversification Enterprises (that use farm resources) minus total farm costs and is, in most cases, very similar to net profit. FBI is the gross margin less the sum of the fixed costs, Basic Farm Payment (BPS) and net margin from diversification enterprises that use farm resources.

The farms are ranked according to the output and input values for farm type and allocated to performance bands based on economic performance percentiles:

- Low performance band - bottom 25% of economic performers
- Medium performance band - middle 50% of economic performers
- High performance band - top 25% of economic performers.

The tables present the data on a £ per farm basis.

### **Scotland**

In Scotland, the Farm Business Survey is based on an annual survey of approximately 400 farms with an economic activity of at least 25,000 Euros of output, (equivalent to approximately £20,000) and are not considered as part-time farms (i.e. have a Standard Labour Requirement (SLR) of more than 0.5 labour units where 1 labour unit = 1,900 hours worked per annum). As the Scottish survey excludes farm types not in receipt of support payments; it does not include farms predominantly engaged in horticulture, poultry, egg production or pig production.

The benchmark data for Scotland is shown in the following tables for the upper 25% performing farms per farm type.

The data is represented on a £ per farm, £ per adjusted hectare, and % per output basis.

Average benchmarks for each farm type as well as more detailed physical and technical data are published on the [FAS website](#).

## **Description of Farm Types**

The farm types are characterised with reference to European Commission (EC) typology.

The data for the farm types in England is measured and represented by Standard Output (SO). The data for farm types in Scotland, shown in the following pages, are distinguished by standard gross margin (SGM).

### **England farm types**

*LFA grazing livestock farms:* Farms with 50% or more of total area in the Less Favoured Area (both Disadvantaged and Severely Disadvantaged)

and with more than two-thirds of the total SO coming from sheep and beef cattle together.

*Lowland grazing livestock farms:* Farms with less than 50% of total area in the less favoured area and with more than two-thirds of the total SO coming from sheep and beef cattle together.

*Dairy farms:* Farms where the dairy enterprise, including followers, accounts for over two-thirds of the total SO.

*Cereal farms:* Farms where cereals, oilseeds, peas, and beans harvested dry account for more than two-thirds of the total SO.

*General cropping farms:* Farms with over two-thirds of the total SO coming from arable crops (including field scale vegetables) or a mixture of arable and horticulture crops; and where arable crops account for more than one third of total SO and no other group account for more than one third.

*Specialist Pig farms:* Farms on which pigs account for over two-thirds of the total SO.

*Specialist Poultry farms:* Farms on which poultry account for over two-thirds of the total SO.

*Horticulture farms:* Other farms where over two-thirds of the total SO comes from fruit, hardy nursery stock, glasshouse flowers and vegetables, market-garden-scale vegetables, outdoor bulbs and flowers.

*Mixed farms:* Farms where crops account for one-third, but less than two-thirds of the total SO and livestock accounts for one-third but less than two-thirds of total SO. It includes holdings with mixtures of cattle, sheep, pigs and poultry, and holdings where one or other of these groups is dominant.

### **Scotland farm types**

*Specialist sheep (mainly hard hill):* Farms in the less favoured areas with more than two-thirds of the total standard output coming from sheep.

*Specialist beef (LFA):* Farms in the less favoured areas with more than two-thirds of the total standard output coming from beef cattle.

*Cattle and sheep (LFA):* Farms in the less favoured areas with more than two-thirds of the total standard output coming from beef cattle and sheep together.

*Dairy:* Farms where more than two-thirds of the total standard output comes from dairy cows.

*Specialist cereals:* Farms where more than two-thirds of the total standard output comes from cereals and oilseeds.

*General cropping:* Farms where more than two-thirds of the total standard output comes from all crops.

*Mixed:* Farms where no enterprise contributes more than two-thirds of the total standard output.

## **Definition of Terms**

### **Enterprise output**

Total sales for an enterprise plus the value of transfers out, crops and good in store and the value of produce used or consumed for which no cash is receivable (by the business) less expenditure on, and the value of transfers in of livestock.

Agri-environmental payments have been detailed in the English data however this data is not published in Scotland. Subsidy output and diversification surplus is shown separately from enterprise output.

### **Variable costs**

Those costs, which can both be readily allocated to a specific enterprise and will vary in approximately direct proportion to changes in the scale of that enterprise. Examples of variable costs are:

- Seeds, fertilisers, and lime.
- Sprays and sundry crop expenses.
- Concentrate feeding stuffs (purchased or home-grown).
- Sundry livestock expenses (vet, medicine, tags etc).

Purchases of livestock are not treated as variable costs. They are deducted when calculating the individual enterprise gross output.

### **Gross margin**

The Gross Margin is the Total Farm Output less the sum of Variable Costs of the business enterprises.

### **Fixed costs**

Examples of fixed costs include:

- Labour - regular and casual labour.
- Power and machinery - repairs, fuel (including drying fuel), oil, electricity, contracting, crop and livestock haulage, machinery leasing and hire.
- Overheads - property repairs, rates, insurance, and miscellaneous (e.g., office expenses & professional fees).
- Depreciation \* - machinery and property depreciation.
- Rent and finance - interest (bank, HP, and loans) and rent (excluding keep).

\* *Machinery depreciation is calculated on a replacement cost basis. Rates of depreciation are intended to reflect the degree of deterioration of the asset.*

## England - LFA Grazing Livestock Farms

	Lower £/farm	Average £/farm	Higher £/farm
<b>OUTPUT</b>			
Crops	1,200	2,600	9,100
Livestock	31,400	76,700	142,600
Agri-environment	5,200	10,800	36,900
Other	2,553	6,073	3,000
	<u>40,353</u>	<u>96,173</u>	<u>191,600</u>
<b>VARIABLE COSTS</b>			
Crop Specific Costs	3,400	6,500	10,500
Livestock Specific Costs	19,700	35,200	58,100
Contract costs	3,500	4,500	9,500
Casual labour	700	1,900	3,400
Sundry costs	3	36	67
	<u>27,303</u>	<u>48,136</u>	<u>81,567</u>
<b>GROSS MARGIN</b>	<u>13,050</u>	<u>48,037</u>	<u>110,033</u>
<b>FIXED COSTS</b>			
Labour	200	2,404	12,232
Power and machinery	13,672	19,489	26,400
Overheads	18,900	26,800	41,000
	<u>32,772</u>	<u>48,693</u>	<u>79,632</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>-19,722</u>	<u>- 656</u>	<u>30,401</u>
BPS	9,900	16,600	35,400
Diversification surplus	1,600	3,600	4,300
<b>FARM BUSINESS INCOME</b>	<u>- 8,222</u>	<u>19,544</u>	<u>70,101</u>
<b>Farm Business Income £/ha</b>	<u>- 103</u>	<u>145</u>	<u>209</u>
No. of farms in sample	25	96	46
Average farm size (ha)	80	135	336
No. of ewes	173	360	709
No. of breeding cows	8	21	25

## England - Lowland Grazing Livestock Farms

	Lower £/farm	Average £/farm	Higher £/farm
<b>OUTPUT</b>			
Crops	3,500	13,700	34,300
Livestock	29,700	71,200	108,000
Agri-environment	3,200	9,600	14,700
Other	2,664	6,900	10,200
	<u>39,064</u>	<u>101,400</u>	<u>167,200</u>
<b>VARIABLE COSTS</b>			
Crop Specific Costs	2,600	8,100	13,800
Livestock Specific Costs	14,500	33,300	39,500
Contract costs	4,400	6,900	10,900
Casual labour	500	900	2,000
Sundry costs	110	355	472
	<u>22,110</u>	<u>49,555</u>	<u>66,672</u>
<b>GROSS MARGIN</b>	<u>16,954</u>	<u>51,845</u>	<u>100,528</u>
<b>FIXED COSTS</b>			
Labour	1,300	4,100	6,100
Power and machinery	13,635	21,000	29,500
Overheads	20,900	33,000	41,900
	<u>35,835</u>	<u>58,100</u>	<u>77,500</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>-18,881</u>	<u>- 6,255</u>	<u>23,028</u>
BPS	7,000	14,300	19,500
Diversification surplus	2,300	5,600	26,100
<b>FARM BUSINESS INCOME</b>	<u>- 9,581</u>	<u>13,645</u>	<u>68,628</u>
Farm Business Income £/ha	<u>- 174</u>	<u>130</u>	<u>501</u>
No. of farms in sample	40	137	91
Average farm size (ha)	55	105	137
No. of ewes	58	167	226
No. of breeding cows	14	20	25

## England - Dairy Farms

	<b>Lower £/farm</b>	<b>Average £/farm</b>	<b>Higher £/farm</b>
<b>OUTPUT</b>			
Crops	11,000	41,500	24,900
Livestock	381,500	968,600	1,258,600
Agri-environment	3,800	9,100	13,000
Other	4,100	16,600	10,100
	<u>400,400</u>	<u>1,035,800</u>	<u>1,306,600</u>
<b>VARIABLE COSTS</b>			
Crop Specific Costs	21,300	57,000	55,600
Livestock Specific Costs	183,400	416,900	446,100
Contract costs	23,900	47,800	51,200
Casual labour	6,600	23,100	14,100
Sundry costs	13	800	119
	<u>235,213</u>	<u>545,600</u>	<u>567,119</u>
<b>GROSS MARGIN</b>	<u>165,187</u>	<u>490,200</u>	<u>739,481</u>
<b>FIXED COSTS</b>			
Labour	26,800	62,000	87,300
Power and machinery	49,015	101,925	96,339
Overheads	75,000	153,800	148,100
	<u>150,815</u>	<u>317,725</u>	<u>331,739</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>14,372</u>	<u>172,475</u>	<u>407,742</u>
BPS	14,900	23,200	25,500
Diversification surplus	5,100	19,800	11,000
	<u>34,372</u>	<u>215,475</u>	<u>444,242</u>
<b>FARM BUSINESS INCOME</b>	<u>34,372</u>	<u>215,475</u>	<u>444,242</u>
Farm Business Income £/ha	<u>330</u>	<u>1,306</u>	<u>2,414</u>
No. of farms in sample	56	136	70
Average farm size (ha)	104	165	184
No. dairy cows	116	214	287



## England - Cereal Farms

	<b>Lower £/farm</b>	<b>Average £/farm</b>	<b>Higher £/farm</b>
<b>OUTPUT</b>			
Crops	144,200	307,900	532,800
Livestock	5,400	10,700	3,600
Agri-environment	7,000	13,000	22,600
Other	11,062	19,921	29,000
	<u>167,662</u>	<u>351,521</u>	<u>588,000</u>
<b>VARIABLE COSTS</b>			
Crop Specific Costs	58,000	94,700	131,900
Livestock Specific Costs	3,900	6,200	1,800
Contract costs	21,100	32,400	28,600
Casual labour	800	1,700	2,800
Sundry costs	500	1,500	2,000
	<u>84,300</u>	<u>136,500</u>	<u>167,100</u>
<b>GROSS MARGIN</b>	<u>83,362</u>	<u>215,021</u>	<u>420,900</u>
<b>FIXED COSTS</b>			
Labour	10,643	17,460	27,800
Power and machinery	34,297	52,382	66,004
Overheads	52,100	78,700	85,200
	<u>97,040</u>	<u>148,542</u>	<u>179,004</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>- 13,678</u>	<u>66,479</u>	<u>241,896</u>
BPS	20,300	30,600	48,300
Diversification surplus	7,900	28,200	38,600
<b>FARM BUSINESS INCOME</b>	<u>14,522</u>	<u>125,279</u>	<u>328,796</u>
Farm Business Income £/ha	<u>105</u>	<u>599</u>	<u>973</u>
No. of farms in sample	46	145	71
Average farm size (ha)	138	209	338
No. dairy cows	59	114	187

## England - General Cropping Farms

	Lower £/farm	Average £/farm	Higher £/farm
<b>OUTPUT</b>			
Crop	195,600	426,600	474,100
Livestock	2,300	37,100	21,300
Agri-environment	7,500	21,800	8,900
Other	25,300	29,125	21,000
	<u>230,700</u>	<u>514,625</u>	<u>525,300</u>
<b>VARIABLE COSTS</b>			
Crop specific costs	86,400	128,500	121,200
Livestock specific costs	1,300	21,900	6,700
Contract costs	30,100	36,800	36,500
Casual labour	7,700	6,400	2,900
Sundry costs	400	1,100	231
	<u>125,900</u>	<u>194,700</u>	<u>167,531</u>
<b>GROSS MARGIN</b>	<u>104,800</u>	<u>319,925</u>	<u>357,769</u>
<b>FIXED COSTS</b>			
Labour	23,412	38,521	18,310
Power and machinery	62,690	81,800	76,227
Overheads	92,000	123,500	81,100
	<u>178,102</u>	<u>243,821</u>	<u>175,637</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>- 73,302</u>	<u>76,104</u>	<u>182,132</u>
BPS	19,500	38,800	39,700
Diversification surplus	24,900	23,400	28,200
<b>FARM BUSINESS INCOME</b>	<u>- 28,902</u>	<u>138,305</u>	<u>250,032</u>
Farm Business Income £/ha	<u>- 189</u>	<u>499</u>	<u>944</u>
No. of farms in sample	19	56	21
Average farm size (ha)	153	277	265
Cereals (ha)	34	109	128
Potatoes (ha)	5	8.1	5
Other crops (ha)	55	97	74

## England - Specialist Pig Farms

	Lower £/farm	Average £/farm	Higher £/farm
<b>OUTPUT</b>			
Crops	-	138,600	204,400
Livestock specific costs	-	941,300	218,500
Agri-environment	-	3,000	6,900
Other	-	33,900	32,000
	-	<u>1,116,800</u>	<u>461,800</u>
<b>VARIABLE COSTS</b>			
Crop specific costs	-	44,100	50,900
Livestock specific costs	-	757,500	88,100
Contract costs	-	29,100	19,700
Casual labour	-	2,900	3,100
Sundry costs	-	403	157
	-	<u>834,003</u>	<u>161,957</u>
<b>GROSS MARGIN</b>	-	<u>282,797</u>	<u>299,843</u>
<b>FIXED COSTS</b>			
Labour	-	68,000	30,000
Power and machinery	-	66,007	70,029
Overheads	-	159,558	98,500
	-	<u>293,565</u>	<u>198,529</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	-	<u>- 10,768</u>	<u>101,314</u>
BPS	-	17,000	23,700
Diversification surplus	-	62,700	35,900
	-	<u>68,932</u>	<u>160,914</u>
<b>FARM BUSINESS INCOME</b>	-	<u>68,932</u>	<u>160,914</u>
Farm Business Income £/ha	-	<u>584</u>	<u>1,032</u>
No. of farms in sample	-	16	17
Average farm size (ha)	-	118	156
No. of sows	-	240	39
No. of other pigs	-	3,194	3,049

## England - Specialist Poultry Farms

	Lower £/farm	Average £/farm	Higher £/farm
<b>OUTPUT</b>			
Crop	22,000	70,800	44,000
Livestock	627,700	1,482,000	1,058,800
Agri-environment	2,000	3,100	1,000
Other	500	9,900	1,500
	<u>652,200</u>	<u>1,565,800</u>	<u>1,105,300</u>
<b>VARIABLE COSTS</b>			
Crop Specific Costs	7,000	24,600	12,300
Livestock Specific Costs	454,400	1,089,300	687,000
Contract costs	35,600	27,000	10,400
Casual labour	1,800	6,000	5,200
Sundry costs	0	15	22
	<u>498,800</u>	<u>1,146,915</u>	<u>714,922</u>
<b>GROSS MARGIN</b>	<u>153,400</u>	<u>418,885</u>	<u>390,378</u>
<b>FIXED COSTS</b>			
Labour	34,500	59,200	16,605
Power and machinery	39,204	79,825	36,202
Overheads	152,669	225,341	146,437
	<u>226,373</u>	<u>364,367</u>	<u>199,244</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>- 72,973</u>	<u>54,518</u>	<u>191,134</u>
BPS	6,900	10,500	6,900
Diversification surplus	7,200	48,300	32,400
<b>FARM BUSINESS INCOME</b>	<u>- 58,873</u>	<u>113,319</u>	<u>230,434</u>
<b>Farm Business Income £/ha</b>	<u>- 1,154</u>	<u>1,434</u>	<u>5,009</u>
No. of farms in sample	13	30	14
Average farm size (ha)	51	79	46
No. hens and pullets in lay	13,044	19,049	6,731
Other poultry	19,021	68,445	48,963

## England - Horticulture Farms

	<b>Lower £/farm</b>	<b>Average £/farm</b>	<b>Higher £/farm</b>
<b>OUTPUT</b>			
Crop	47,800	741,300	874,900
Livestock	13	600	900
Agri-environment	3,400	1,800	2,300
Other	900	11,200	52,000
	<u>52,113</u>	<u>754,900</u>	<u>930,100</u>
<b>VARIABLE COSTS</b>			
Crop Specific Costs	12,400	276,100	298,200
Livestock Specific Costs	24	400	300
Contract costs	2,000	23,300	31,100
Casual labour	6,700	93,900	27,300
Sundry costs	8	3	0
	<u>21,132</u>	<u>393,703</u>	<u>356,900</u>
<b>GROSS MARGIN</b>	<u>30,981</u>	<u>361,197</u>	<u>573,200</u>
<b>FIXED COSTS</b>			
Labour	19,800	154,600	181,409
Power and machinery	10,119	84,205	50,103
Overheads	17,200	114,173	149,847
	<u>47,119</u>	<u>352,978</u>	<u>381,360</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>-16,138</u>	<u>8,219</u>	<u>191,840</u>
BPS	1,200	5,300	1,800
Diversification surplus	8,100	25,800	99,900
<b>FARM BUSINESS INCOME</b>	<u>- 6,838</u>	<u>39,318</u>	<u>293,540</u>
Farm Business Income £/ha	<u>- 526</u>	<u>690</u>	<u>13,343</u>
No. of farms in sample	13	44	19
Average farm size (ha)	13	57	22

## England - Mixed Farms

	<b>Lower £/farm</b>	<b>Average £/farm</b>	<b>Higher £/farm</b>
<b>OUTPUT</b>			
Crops	52,900	154,000	310,100
Livestock	39,300	212,500	163,300
Agri-environment	11,900	9,700	20,600
Other	4,500	19,200	19,000
	<u>108,600</u>	<u>395,400</u>	<u>513,000</u>
<b>VARIABLE COSTS</b>			
Crop specific costs	24,900	53,500	85,600
Livestock specific costs	26,100	150,800	78,200
Contract costs	13,200	18,000	20,500
Casual labour	600	10,900	4,400
Sundry costs	307	1,400	486
	<u>65,107</u>	<u>234,600</u>	<u>189,186</u>
<b>GROSS MARGIN</b>	<u>43,493</u>	<u>160,800</u>	<u>323,814</u>
<b>FIXED COSTS</b>			
Labour	6,200	22,828	31,400
Power and machinery	30,259	55,326	76,342
Overheads	40,100	84,700	91,400
	<u>76,559</u>	<u>162,854</u>	<u>199,142</u>
<b>FARM BUSINESS INCOME</b> <i>(excl. BPS and diversification)</i>	<u>- 33,066</u>	<u>- 2,054</u>	<u>124,672</u>
BPS	15,400	23,200	42,500
Diversification surplus	2,200	19,300	34,400
<b>FARM BUSINESS INCOME</b>	<u>- 15,466</u>	<u>40,446</u>	<u>201,572</u>
Farm Business Income £/ha	<u>- 141</u>	<u>251</u>	<u>717</u>
No. of farms in sample	25	65	41
Average farm size (ha)	110	161	281

## Scotland - Specialist Sheep (LFA) Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	37,016	333	40
Crops	1,814	16	2
Subsidies	42,162	378	46
Diversification surplus	1,632	15	2
Other	8,911	80	10
	<u>91,535</u>	<u>821</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	19,576	176	21
Crop expenses	1,416	13	2
	<u>20,992</u>	<u>189</u>	<u>23</u>
<b>GROSS MARGIN</b>	<u>70,543</u>	<u>632</u>	<u>77</u>
<b>FIXED COSTS</b>			
Labour	9,541	86	10
Power and machinery	9,467	85	10
Overheads	8,685	78	9
Depreciation	11,080	100	12
Rent and finance	813	7	1
	<u>39,586</u>	<u>356</u>	<u>43</u>
<b>FARM PROFIT</b>	<u>30,957</u>	<u>276</u>	<u>34</u>
No. of farms in sample	7		
Average farm size (ha)	111		
No. of ewes	547		
No. of breeding cows	-		

## Scotland - Specialist Beef (LFA) Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	99,277	940	56
Crops	17,548	167	10
Subsidies	37,123	351	21
Diversification surplus	4,219	40	2
Other	17,739	168	10
	<u>175,906</u>	<u>1,666</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	32,453	307	19
Crop expenses	18,843	178	10
	<u>51,296</u>	<u>485</u>	<u>29</u>
<b>GROSS MARGIN</b>			
	<u>124,610</u>	<u>1,181</u>	<u>71</u>
<b>FIXED COSTS</b>			
Labour	4,263	40	2
Power and machinery	24,091	228	14
Overheads	16,333	155	9
Depreciation	28,939	274	16
Rent and finance	4,196	40	2
	<u>77,822</u>	<u>736</u>	<u>43</u>
<b>FARM PROFIT</b>			
	<u>46,788</u>	<u>444</u>	<u>28</u>
No. of farms in sample	24		
Average farm size (ha)	106		
No. of ewes	87		
No. of breeding cows	64		



## Scotland - Cattle and Sheep (LFA) Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	89,691	503	53
Crops	6,684	37	4
Subsidies	53,693	301	32
Diversification surplus	487	3	0
Other	19,299	108	11
	<u>169,854</u>	<u>952</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	39,741	223	23
Crop expenses	10,667	59	6
	<u>50,408</u>	<u>282</u>	<u>29</u>
<b>GROSS MARGIN</b>	<u>119,446</u>	<u>670</u>	<u>71</u>
<b>FIXED COSTS</b>			
Labour	7,124	40	4
Power and machinery	18,394	103	11
Overheads	17,062	96	10
Depreciation	26,098	146	15
Rent and finance	6,606	37	4
	<u>75,284</u>	<u>422</u>	<u>44</u>
<b>FARM PROFIT</b>	<u>44,162</u>	<u>248</u>	<u>27</u>
No. of farms in sample	14		
Average farm size (ha)	178		
No. of ewes	498		
No. of breeding cows	37		
No. of other cattle	55		

## Scotland - Dairy Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	883,854	4,871	93
Crops	20,661	114	2
Subsidies	40,281	222	4
Diversification surplus	- 485	- 3	- 0
Other	10,589	58	1
	<u>954,900</u>	<u>5,262</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	325,876	1,795	35
Crop expenses	44,345	244	4
	<u>370,221</u>	<u>2,040</u>	<u>39</u>
<b>GROSS MARGIN</b>	<u>584,679</u>	<u>3,222</u>	<u>61</u>
<b>FIXED COSTS</b>			
Labour	48,644	268	5
Power and machinery	90,871	501	10
Overheads	36,291	200	4
Depreciation	96,496	532	10
Rent and finance	17,271	95	2
	<u>289,573</u>	<u>1,596</u>	<u>31</u>
<b>FARM PROFIT</b>	<u>295,106</u>	<u>1,626</u>	<u>30</u>
No. of farms in sample	11		
Average farm size (ha)	182		
No. of dairy cows	210		
Output yield per dairy cow (lt)	7,867		
Revenue value (ppl)	45.17		

## Scotland - Specialist Cereal Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	5,034	38	1
Crops	222,719	1677	65
Subsidies	28,691	216	8
Diversification surplus	19,474	147	6
Other	66,339	499	19
	<u>342,257</u>	<u>2,577</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	1,657	12	0
Crop expenses	71,443	537	21
	<u>73,100</u>	<u>549</u>	<u>21</u>
<b>GROSS MARGIN</b>			
	<u>269,157</u>	<u>2,028</u>	<u>79</u>
<b>FIXED COSTS</b>			
Labour	14,870	112	4
Power and machinery	37,374	281	11
Overheads	27,024	203	8
Depreciation	48,578	366	14
Rent and finance	9,092	68	3
	<u>136,938</u>	<u>1,030</u>	<u>40</u>
<b>FARM PROFIT</b>			
	<u>132,219</u>	<u>998</u>	<u>39</u>
No. of farms in sample	12		
Average farm size (ha)	133		
Cereals (ha)	88		

## Scotland - General Cropping Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	20,134	62	2
Crops	1,127,515	3,453	89
Subsidies	60,201	184	5
Diversification surplus	9,950	30	1
Other	52,204	160	4
	<u>1,270,004</u>	<u>3,889</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	7,737	24	1
Crop expenses	256,681	787	19
	<u>264,418</u>	<u>811</u>	<u>20</u>
<b>GROSS MARGIN</b>	<u>1,005,586</u>	<u>3,078</u>	<u>80</u>
<b>FIXED COSTS</b>			
Labour	135,582	415	11
Power and machinery	191,994	588	15
Overheads	83,597	256	7
Depreciation	208,835	640	16
Rent and finance	96,926	297	8
	<u>716,934</u>	<u>2,196</u>	<u>57</u>
<b>FARM PROFIT</b>	<u>288,652</u>	<u>882</u>	<u>23</u>
No. of farms in sample	8		
Average farm size (ha)	326		
Cereals (ha)	164		
Potatoes (ha)	72		
Other crops (ha)	23		

## Scotland - Mixed Farms

	£/farm	Upper 25% £/adj. ha	% output
<b>OUTPUT</b>			
Livestock	84,869	599	31
Crops	127,747	902	47
Subsidies	35,533	251	13
Diversification surplus	7,645	54	3
Other	14,387	102	5
	<u>270,181</u>	<u>1,907</u>	<u>100</u>
<b>VARIABLE COSTS</b>			
Livestock expenses	31,515	223	12
Crop expenses	48,110	340	17
	<u>79,625</u>	<u>562</u>	<u>29</u>
<b>GROSS MARGIN</b>	<u>190,556</u>	<u>1,345</u>	<u>71</u>
<b>FIXED COSTS</b>			
Labour	4,084	29	2
Power and machinery	33,292	235	12
Overheads	23,105	163	9
Depreciation	41,803	295	15
Rent and finance	8,103	57	3
	<u>110,388</u>	<u>779</u>	<u>41</u>
<b>FARM PROFIT</b>	<u>80,168</u>	<u>566</u>	<u>30</u>
No. of farms in sample	21		
Average farm size (ha)	142		
No. of ewes	31		
No. of breeding cows	40		
No. of other cattle	85		
Cereals (ha)	56		