

Farm Performance in Scotland

2016 crop year¹

Enterprise Gross Margins

Farm Business Survey
SAC Consulting
Auchincruive
Ayr
KA6 5HW

April 2018

¹ Based on a survey of Scottish farms with year ends ranging from 30/11/16 to 31/5/17

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Acknowledgements

Farm Business 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. The enterprise gross margins are drawn from farms included in the Farm Business 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

2016 Crop Year

63 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	47.45	51.89
Grain yield (t/ha)	8.80	9.91
Grain price (£/t)	131	137
Gross margin per hectare (£/ha)	742	1021
MARGIN DETAIL	£/ha	£/ha
Crop sold in financial year	828	787
Crop fed in financial year	22	75
Crop for private or wages in financial year		
Crop in store for future sale / own feed	289	468
Crop in store for own seed	18	27
Total crop revenue	1156	1357
Straw sold in financial year	44	43
Straw used by own livestock	20	34
Straw closing valuation	28	83
Total straw revenue	93	160
OUTPUT	1249	1517
Seeds	78	78
Fertiliser	206	190
Crop chemicals	193	178
Sundry Crop Expenses	30	50
VARIABLE COSTS	507	496
GROSS MARGIN	742	1021
TOTAL ENTERPRISE GROSS MARGIN	35211	52983

*Where less than 20 enterprises available no Upper Quartile calculated

Spring Barley

2016 Crop Year

169 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	48.83	57.46
Grain yield (t/ha)	5.68	6.36
Grain price (£/t)	128	136
Gross margin per hectare (£/ha)	505	676
MARGIN DETAIL	£/ha	£/ha
Crop sold in financial year	534	644
Crop fed in financial year	100	74
Crop for private or wages in financial year		
Crop in store for future sale / own feed	83	129
Crop in store for own seed	14	23
Total crop revenue	731	870
Straw sold in financial year	45	60
Straw used by own livestock	47	66
Straw closing valuation	30	40
Total straw revenue	122	166
OUTPUT	853	1037
Seed	65	60
Fertiliser	151	158
Crop chemicals	93	85
Sundry Crop Expenses	39	57
VARIABLE COSTS	349	360
GROSS MARGIN	505	676
TOTAL ENTERPRISE GROSS MARGIN	24643	38862

*Where less than 20 enterprises available no Upper Quartile calculated

Winter Barley

2016 Crop Year

19 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	20.18	
Grain yield (t/ha)	7.53	
Grain price (£/t)	118	
Gross margin per hectare (£/ha)	514	
MARGIN DETAIL	£/ha	£/ha
Crop sold in financial year	562	
Crop fed in financial year	147	
Crop for private or wages in financial year		
Crop in store for future sale / own feed	134	
Crop in store for own seed	11	
Total crop revenue	854	
Straw sold in financial year	58	
Straw used by own livestock	49	
Straw closing valuation	16	
Total straw revenue	123	
OUTPUT	978	
Seed	72	
Fertiliser	199	
Crop chemicals	163	
Sundry Crop Expenses	30	
VARIABLE COSTS	464	
GROSS MARGIN	514	
TOTAL ENTERPRISE GROSS MARGIN	10368	

*Where less than 20 enterprises available no Upper Quartile calculated

Mixed Barley

2016 Crop Year

40 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	79.83	93.30
Grain yield (t/ha)	6.23	6.95
Grain price (£/t)	131	145
Gross margin per hectare (£/ha)	537	736
MARGIN DETAIL	£/ha	£/ha
Crop sold in financial year	620	870
Crop fed in financial year	116	88
Crop for private or wages in financial year		
Crop in store for future sale / own feed	69	38
Crop in store for own seed	12	9
Total crop revenue	817	1004
Straw sold in financial year	47	85
Straw used by own livestock	39	36
Straw closing valuation	28	20
Total straw revenue	114	141
OUTPUT	931	1146
Seed	65	59
Fertiliser	166	162
Crop chemicals	112	109
Sundry Crop Expenses	52	80
VARIABLE COSTS	394	410
GROSS MARGIN	537	736
TOTAL ENTERPRISE GROSS MARGIN	42854	68668

*Where less than 20 enterprises available no Upper Quartile calculated

Winter Oil Seed Rape

2016 Crop Year

36 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	25.17	27.81
Grain yield (t/ha)	3.42	4.37
Grain price (£/t)	327	346
Gross margin per hectare (£/ha)	653	1065
MARGIN DETAIL	£/ha	£/ha
Crop sold in financial year	909	1214
Crop fed in financial year		
Crop for private or wages in financial year		
Crop in store for future sale / own feed	211	296
Crop in store for own seed		
Total crop revenue	1120	1510
Straw sold in financial year	15	27
Straw used by own livestock	1	
Straw closing valuation		
Total straw revenue	16	27
OUTPUT	1136	1537
Seed	64	61
Fertiliser	200	190
Crop chemicals	185	179
Sundry Crop Expenses	33	42
VARIABLE COSTS	483	473
GROSS MARGIN	653	1065
TOTAL ENTERPRISE GROSS MARGIN	16449	29601

*Where less than 20 enterprises available no Upper Quartile calculated

Spring Oats

2016 Crop Year

44 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	18.27	23.88
Grain yield (t/ha)	6.06	7.20
Grain price (£/t)	125	137
Gross margin per hectare (£/ha)	549	827
MARGIN DETAIL	£/ha	£/ha
Crop sold in financial year	586	901
Crop fed in financial year	51	8
Crop for private or wages in financial year		
Crop in store for future sale / own feed	112	77
Crop in store for own seed	8	4
Total crop revenue	757	990
Straw sold in financial year	32	34
Straw used by own livestock	67	92
Straw closing valuation	21	11
Total straw revenue	120	138
OUTPUT	877	1128
Seed	68	65
Fertiliser	154	131
Crop chemicals	79	69
Sundry Crop Expenses	27	36
VARIABLE COSTS	328	301
GROSS MARGIN	549	827
TOTAL ENTERPRISE GROSS MARGIN	10026	19753

*Where less than 20 enterprises available no Upper Quartile calculated

Potatoes

2016 Crop Year

14 Farms

KEY PERFORMANCE INDICATORS	Average	Upper 25%*
Area grown (ha)	46.52	
Potato yield (t/ha)	40.32	
Potato price (£/t)	200	
Gross margin per hectare (£/ha)	5976	
MARGIN DETAIL	£/ha	£/ha
Potatoes sold	6150	
Potatoes fed		
Potatoes for private & wages		
Potatoes in store for future sale / own feed	1433	
Potatoes in store for own seed	502	
Total crop revenue	8084	
OUTPUT	8084	
Seed	842	
Fertiliser	357	
Crop chemicals	640	
Sundry Crop Expenses	269	
VARIABLE COSTS	2108	
GROSS MARGIN	5976	
TOTAL ENTERPRISE GROSS MARGIN	277981	

*Where less than 20 enterprises available no Upper Quartile calculated

Note: Includes both seed and ware enterprises

Forage costs

2016 Crop Year

	Average	Upper 25%*
27 Farms		
Hill	£/ha	£/ha
Seed	5	2
Fertiliser	33	8
Crop chemicals	3	2
Sundry Crop Expenses (eg silage wrap)	4	0
VARIABLE COSTS	44	11
151 Farms		
Upland	£/ha	£/ha
Seed	7	3
Fertiliser	82	36
Crop chemicals	3	1
Sundry Crop Expenses (eg silage wrap)	10	4
VARIABLE COSTS	102	45
39 Farms		
Dairy (LFA and non-LFA)	£/ha	£/ha
Seed	11	7
Fertiliser	122	73
Crop chemicals	8	6
Sundry Crop Expenses (eg silage wrap)	15	11
VARIABLE COSTS	157	96
121 Farms		
Non-LFA Beef and Sheep	£/ha	£/ha
Seed	16	8
Fertiliser	90	41
Crop chemicals	5	5
Sundry Crop Expenses (eg silage wrap)	12	8
VARIABLE COSTS	122	62

*Where less than 20 enterprises available no Upper Quartile calculated

NB Excludes contracting costs.

Dairy cows

KEY PERFORMANCE INDICATORS	Average		Upper 25% [~]	
Herd size (hd)*	182		163	
Yield per cow (£)	7434		8096	
Yield per forage hectare (£)	9331		10508	
Grazing Livestock Units (GLU)	183		164	
Share of Adjusted Forage Area (adj.ha)	52		43	
Stocking rate (hd/adj.ha)	2.10		2.22	
Gross Margin per litre (pp£)	9.48		13.90	
Gross Margin per head (£/hd)	705		1125	
Gross Margin per grazing livestock unit (£/GLU)	701		1121	
Gross Margin per hectare (£/adj.ha)	1477		2495	
MARGIN DETAIL	pp£	£/hd	pp£	£/hd
Sales				
Milk sold (£)	22.0	1635	24.2	1956
Milk used on farm and for private (£)	0.2	15	0.4	29
Stock bulls	0.1	4	0.0	3
Cows	1.8	135	1.5	119
Calves	0.3	24	0.1	8
Calves transferred	1.6	117	1.9	154
Total Sales	26.0	1931	28.0	2268
Closing Valuation	13.5	1004	12.3	998
less Purchases				
Stock bulls	0.0	4	0.1	4
Purchased replacements	0.1	6	0.0	4
Home reared replacements	4.9	366	4.1	333
Total Purchases	5.1	375	4.2	341
Opening Valuation	12.9	960	11.3	912
BLSA	0.6	44	0.1	9
OUTPUT	20.9	1557	24.8	2004
Homegrown concentrates	0.5	35	0.7	56
Purchased concentrates	7.1	529	6.3	514
Roughages	0.5	39	0.5	44
Homegrown straw	0.1	8	0.1	9
Keep taken	0.1	10	0.1	5
Vet & Med	0.7	54	0.6	51
Sundry Livestock Expenses	1.5	111	1.5	123
Forage costs	0.9	67	0.9	76
VARIABLE COSTS	11.5	852	10.9	879
GROSS MARGIN	9.5	705	13.9	1125
ENTERPRISE GROSS MARGIN		128095		183517

[~]Where less than 20 enterprises available no Upper Quartile calculated

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

Dairy followers

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	100	
Grazing Livestock Units (GLU)	88	
Share of Adjusted Forage Area (adj.ha)	42	
Stocking rate (hd/adj.ha)	2.40	
Gross Margin per head (£/hd)	381	
Gross Margin per grazing livestock unit (£/GLU)	433	
Gross Margin per hectare (£/adj.ha)	914	
MARGIN DETAIL	£/hd	£/hd
Sales		
Heifers transferred into herd	715	
Heifers in calf	35	
Fat cattle male	2	
Fat cattle female	3	
2 years+ male	6	
2 years+ female	1	
1-2 years male	106	
1-2 years female	52	
0-12 mths male	2	
0-12 mths female	5	
Total Sales	926	
Closing Valuation	1325	
less Purchases		
Heifers in calf		
2 years+ male		
2 years+ female		
1-2 years male		
1-2 years female	38	
0-12 mths male		
0-12 mths female		
Calves transferred in	191	
Total Purchases	229	
Opening Valuation	1144	
OUTPUT	878	
Homegrown concentrates	29	
Purchased concentrates	204	
Roughages	43	
Homegrown straw	8	
Keep taken	26	
Vet & Med	44	
Sundry Livestock Expenses	82	
Forage costs	61	
VARIABLE COSTS	497	
GROSS MARGIN	381	
TOTAL ENTERPRISE GROSS MARGIN	38112	

~Where less than 20 enterprises available no Upper Quartile calculated

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

Dairy mixed

KEY PERFORMANCE INDICATORS	Average	Upper 25% [~]
Herd size (hd)*	129	
Grazing Livestock Units (GLU)	108	
Share of Adjusted Forage Area (adj.ha)	48	
Stocking rate (hd/adj.ha)	2.67	
Gross Margin per head (£/hd)	391	
Gross Margin per grazing livestock unit (£/GLU)	467	
Gross Margin per hectare (£/adj.ha)	1045	
MARGIN DETAIL	£/hd	£/hd
Sales		
Heifers transferred into herd	493	
Heifers in calf	7	
Fat cattle male	74	
Fat cattle female	14	
2 years+ male	11	
2 years+ female	14	
1-2 years male	220	
1-2 years female	118	
0-12 mths male	7	
0-12 mths female	4	
Total Sales	961	
Closing Valuation	1148	
less Purchases		
Heifers in calf	5	
2 years+ male		
2 years+ female		
1-2 years male		
1-2 years female		
0-12 mths male		
0-12 mths female	0	
Calves transferred in	187	
Total Purchases	192	
Opening Valuation	1121	
OUTPUT	795	
Homegrown concentrates	26	
Purchased concentrates	178	
Roughages	19	
Homegrown straw	7	
Keep taken	9	
Vet & Med	42	
Sundry Livestock Expenses	63	
Forage costs	60	
VARIABLE COSTS	404	
GROSS MARGIN	391	
TOTAL ENTERPRISE GROSS MARGIN	50352	

[~]Where less than 20 enterprises available no Upper Quartile calculated

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

Beef

19 Farms

Hill sucklers

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	43	
Grazing Livestock Units (GLU)	63	
Share of Adjusted Forage Area (adj.ha)	86	
Stocking rate (hd/adj.ha)	0.50	
Gross Margin per head (£/hd)	421	
Gross Margin per grazing livestock unit (£/GLU)	290	
Gross Margin per hectare (£/adj.ha)	212	
MARGIN DETAIL	£/hd	£/hd
Sales		
Stock bulls	9	
Cows	123	
Heifers in calf	14	
Fat cattle male	76	
Fat cattle female	63	
2 years+ male		
2 years+ female	4	
1-2 years male	218	
1-2 years female	73	
0-12 mths male	152	
0-12 mths female	118	
Suckler calves transferred out		
Cattle perquisites		
Scottish Suckler Beef Support Scheme	91	
Total Sales	941	
Closing Valuation	1888	
less Purchases		
Stock bulls	8	
Cows	9	
Heifers in calf	4	
2 years+ male		
2 years+ female		
1-2 years male		
1-2 years female	30	
0-12 mths male	2	
0-12 mths female	5	
Total Purchases	58	
Opening Valuation	1817	
BLSA	11	
OUTPUT	942	
Homegrown concentrates	9	
Purchased concentrates	154	
Roughages	93	
Homegrown straw	57	
Keep taken	30	
Vet & Med	51	
Sundry Livestock Expenses	56	
Forage costs	71	
VARIABLE COSTS	521	
GROSS MARGIN	421	
TOTAL ENTERPRISE GROSS MARGIN	18218	

~Where less than 20 enterprises available no Upper Quartile calculated

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

Given small sample size, all hill suckler herds combined regardless of age when young stock sold

Upland herds selling mainly yearlings

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	99	99
Grazing Livestock Units (GLU)	131	137
Share of Adjusted Forage Area (adj.ha)	117	130
Stocking rate (hd/adj.ha)	0.84	0.76
Gross Margin per head (£/hd)	446	676
Gross Margin per grazing livestock unit (£/GLU)	335	489
Gross Margin per hectare (£/adj.ha)	375	513
MARGIN DETAIL	£/hd	£/hd
Sales		
Stock bulls	32	59
Cows	119	129
Heifers in calf	1	
Fat cattle male	28	4
Fat cattle female	32	15
2 years+ male	1	2
2 years+ female	0	1
1-2 years male	281	402
1-2 years female	175	261
0-12 mths male	145	98
0-12 mths female	110	64
Suckler calves transferred out		
Cattle perquisites	0	
Scottish Suckler Beef Support Scheme	94	100
Total Sales	1017	1134
Closing Valuation	1907	2074
less Purchases		
Stock bulls	28	22
Cows	29	43
Heifers in calf	13	1
2 years+ male		
2 years+ female		
1-2 years male	2	
1-2 years female	19	6
0-12 mths male	6	6
0-12 mths female	13	18
Total Purchases	110	95
Opening Valuation	1855	1958
BLSA	24	31
OUTPUT	935	1124
Homegrown concentrates	45	32
Purchased concentrates	140	139
Roughages	37	31
Homegrown straw	15	8
Keep taken	19	10
Vet & Med	56	59
Sundry Livestock Expenses	68	69
Forage costs	109	100
VARIABLE COSTS	489	447
GROSS MARGIN	446	676
TOTAL ENTERPRISE GROSS MARGIN	44023	66791

~Where less than 20 enterprises available no Upper Quartile calculated

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

Upland herds selling mainly forward stores

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	71	64
Grazing Livestock Units (GLU)	107	108
Share of Adjusted Forage Area (adj.ha)	103	99
Stocking rate (hd/adj.ha)	0.69	0.64
Gross Margin per head (£/hd)	530	836
Gross Margin per grazing livestock unit (£/GLU)	352	491
Gross Margin per hectare (£/adj.ha)	366	535
MARGIN DETAIL	£/hd	£/hd
Sales		
Stock bulls	29	99
Cows	85	123
Heifers in calf	7	12
Fat cattle male	37	63
Fat cattle female	35	52
2 years+ male	14	51
2 years+ female	4	3
1-2 years male	394	544
1-2 years female	289	333
0-12 mths male	27	17
0-12 mths female	23	16
Suckler calves transferred out		
Cattle perquisites		
Scottish Suckler Beef Support Scheme	86	88
Total Sales	1029	1402
Closing Valuation	2045	2364
less Purchases		
Stock bulls	22	21
Cows	16	
Heifers in calf	2	
2 years+ male		
2 years+ female	1	
1-2 years male	5	12
1-2 years female	20	29
0-12 mths male	9	19
0-12 mths female	13	40
Total Purchases	88	122
Opening Valuation	1989	2243
BLSA	14	41
OUTPUT	984	1360
Homegrown concentrates	16	21
Purchased concentrates	144	174
Roughages	44	44
Homegrown straw	5	4
Keep taken	10	6
Vet & Med	52	59
Sundry Livestock Expenses	75	113
Forage costs	107	104
VARIABLE COSTS	453	524
GROSS MARGIN	530	836
TOTAL ENTERPRISE GROSS MARGIN	37742	53147

~Where less than 20 enterprises available no Upper Quartile calculated

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

Upland sucklers selling mainly finishers

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	110	97
Grazing Livestock Units (GLU)	174	171
Share of Adjusted Forage Area (adj.ha)	126	118
Stocking rate (hd/adj.ha)	0.88	0.82
Gross Margin per head (£/hd)	620	860
Gross Margin per grazing livestock unit (£/GLU)	394	488
Gross Margin per hectare (£/adj.ha)	544	709
MARGIN DETAIL	£/hd	£/hd
Sales		
Stock bulls	13	9
Cows	115	82
Heifers in calf		
Fat cattle male	579	723
Fat cattle female	372	365
2 years+ male	1	
2 years+ female	0	
1-2 years male	54	39
1-2 years female	38	33
0-12 mths male	1	
0-12 mths female	3	
Suckler calves transferred out		
Cattle perquisites		
Scottish Suckler Beef Support Scheme	88	97
Total Sales	1263	1348
Closing Valuation	2294	2493
less Purchases		
Stock bulls	22	26
Cows	13	
Heifers in calf	23	11
2 years+ male		
2 years+ female		
1-2 years male	4	18
1-2 years female	20	2
0-12 mths male	9	10
0-12 mths female	6	6
Total Purchases	97	72
Opening Valuation	2244	2347
BLSA	6	22
OUTPUT	1210	1401
Homegrown concentrates	48	81
Purchased concentrates	219	131
Roughages	36	51
Homegrown straw	21	34
Keep taken	19	10
Vet & Med	52	55
Sundry Livestock Expenses	64	41
Forage costs	130	138
VARIABLE COSTS	590	540
GROSS MARGIN	620	860
TOTAL ENTERPRISE GROSS MARGIN	68449	83395

~Where less than 20 enterprises available no Upper Quartile calculated

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

Lowland herds selling mainly yearlings

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	94	
Grazing Livestock Units (GLU)	130	
Share of Adjusted Forage Area (adj.ha)	65	
Stocking rate (hd/adj.ha)	1.44	
Gross Margin per head (£/hd)	466	
Gross Margin per grazing livestock unit (£/GLU)	335	
Gross Margin per hectare (£/adj.ha)	670	
MARGIN DETAIL	£/hd	£/hd
Sales		
Stock bulls	28	
Cows	171	
Heifers in calf		
Fat cattle male	100	
Fat cattle female	57	
2 years+ male		
2 years+ female	1	
1-2 years male	165	
1-2 years female	135	
0-12 mths male	262	
0-12 mths female	77	
Suckler calves transferred out		
Cattle perquisites		
Scottish Suckler Beef Support Scheme	93	
Total Sales	1089	
Closing Valuation	2141	
less Purchases		
Stock bulls	20	
Cows	88	
Heifers in calf	6	
2 years+ male		
2 years+ female		
1-2 years male		
1-2 years female	8	
0-12 mths male	9	
0-12 mths female	17	
Total Purchases	147	
Opening Valuation	2005	
BLSA	25	
OUTPUT	1054	
Homegrown concentrates	67	
Purchased concentrates	161	
Roughages	35	
Homegrown straw	61	
Keep taken	44	
Vet & Med	49	
Sundry Livestock Expenses	68	
Forage costs	102	
VARIABLE COSTS	588	
GROSS MARGIN	466	
TOTAL ENTERPRISE GROSS MARGIN	43627	

~Where less than 20 enterprises available no Upper Quartile calculated

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

Beef

27 Farms

Lowland herds selling mainly finishers

KEY PERFORMANCE INDICATORS	Average	Upper 25%~
Herd size (hd)*	95	107
Grazing Livestock Units (GLU)	150	151
Share of Adjusted Forage Area (adj.ha)	77	100
Stocking rate (hd/adj.ha)	1.23	1.07
Gross Margin per head (£/hd)	559	782
Gross Margin per grazing livestock unit (£/GLU)	355	552
Gross Margin per hectare (£/adj.ha)	689	834
MARGIN DETAIL	£/hd	£/hd
Sales		
Stock bulls	11	6
Cows	148	135
Heifers in calf	21	21
Fat cattle male	551	560
Fat cattle female	304	440
2 years+ male	5	16
2 years+ female		
1-2 years male	42	
1-2 years female	76	
0-12 mths male	15	
0-12 mths female	3	
Suckler calves transferred out		
Cattle perquisites	0	
Scottish Suckler Beef Support Scheme	88	84
Total Sales	1263	1263
Closing Valuation	2391	2483
less Purchases		
Stock bulls	24	26
Cows	39	130
Heifers in calf	4	12
2 years+ male		
2 years+ female	4	
1-2 years male	15	
1-2 years female	26	
0-12 mths male	5	17
0-12 mths female	5	16
Total Purchases	121	201
Opening Valuation	2302	2211
BLSA	4	
OUTPUT	1228	1334
Homegrown concentrates	121	83
Purchased concentrates	156	99
Roughages	36	24
Homegrown straw	117	149
Keep taken	24	22
Vet & Med	54	47
Sundry Livestock Expenses	54	37
Forage costs	107	91
VARIABLE COSTS	669	552
GROSS MARGIN	559	782
TOTAL ENTERPRISE GROSS MARGIN	53141	83623

~Where less than 20 enterprises available no Upper Quartile calculated

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

Beef

41 Farms

Finishing

KEY PERFORMANCE INDICATORS	Average	Upper 25%[~]
Herd size (hd)*	166	105
Grazing Livestock Units (GLU)	88	80
Share of Adjusted Forage Area (adj.ha)	42	46
Stocking rate (hd/adj.ha)	4.00	2.29
Gross Margin per head (£/hd)	124	251
Gross Margin per grazing livestock unit (£/GLU)	234	332
Gross Margin per hectare (£/adj.ha)	495	575
MARGIN DETAIL	£/hd	£/hd
Sales		
Heifers in calf	0	
Fat cattle male	762	839
Fat cattle female	468	444
2 years+ male		
2 years+ female	0	
1-2 years male	4	
1-2 years female	10	4
0-12 mths male		
0-12 mths female		
Cattle perqs	0	1
Total Sales	1245	1289
Closing Valuation	865	1045
less Purchases		
2 years+ male	0	1
2 years+ female	1	
1-2 years male	310	401
1-2 years female	194	209
0-12 mths male	280	106
0-12 mths female	101	89
Suckler calves transferred in		
Total Purchases	886	805
Opening Valuation	802	1025
OUTPUT	422	503
Homegrown concentrates	84	62
Purchased concentrates	98	43
Roughages	17	20
Homegrown straw	24	19
Keep taken	4	12
Vet & Med	13	15
Sundry Livestock Expenses	25	23
Forage costs	34	58
VARIABLE COSTS	298	252
GROSS MARGIN	124	251
TOTAL ENTERPRISE GROSS MARGIN	20573	26396

[~]Where less than 20 enterprises available no Upper Quartile calculated

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

Sheep

31 Farms

Extensive / hard hill

KEY PERFORMANCE INDICATORS	Average	Upper 25%[~]
Flock size (hd)*	855	878
Grazing Livestock Units (GLU)	113	117
Ewes to tup (and hoggs scanned in-lamb)	855	878
Lambs disposed	803	893
Lambing %	94	102
Ewe deaths %	6	5
Ewes sold %	20	21
Share of Adjusted Forage Area (adj.ha)	291	412
Stocking rate (hd/adj.ha)	2.94	2.13
Gross Margin per head (£/hd)	26	54
Gross Margin per grazing livestock unit (£/GLU)	193	401
Gross Margin per hectare (£/adj.ha)	75	114
MARGIN DETAIL	£/hd	£/hd
Sales		
Rams	6	17
Breeding ewes	5	6
Other ewes	6	7
Ewe hoggs	4	6
Store lambs	18	24
Fat lambs	6	4
Fat sheep (hoggets)	2	4
Other sheep	2	2
Sheep perqs	0	0
Scottish Upland Sheep Scheme	5	9
Total Sales	55	80
Wool	2	2
Closing Valuation	94	103
less Purchases		
Rams bought	5	7
Breeding ewes bought	2	0
Ewe hoggs bought	1	
Lambs bought		
Other sheep bought		
Total Purchases	7	7
Opening Valuation	90	99
BLSA	0	0
OUTPUT		
Homegrown concentrates		
Purchased concentrates	8	6
Roughages	1	1
Homegrown straw		
Keep taken	3	3
Vet & Med	5	6
Sundry Livestock Expenses	7	7
Forage costs	3	3
VARIABLE COSTS	27	25
GROSS MARGIN[#]	26	54
TOTAL ENTERPRISE GROSS MARGIN	21889	47038

[~]Where less than 20 enterprises available no Upper Quartile calculated

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

[#] Includes 9 farms receiving a payment under the Scottish Upland Sheep Scheme.

Sheep

128 Farms

Upland finished / store lamb production

KEY PERFORMANCE INDICATORS	Average	Upper 25%[~]
Flock size (hd)*	526	505
Grazing Livestock Units (GLU)	76	75
Ewes to tup (and hoggs scanned in-lamb)	526	505
Lambs disposed	712	767
Lambing %	135	152
Ewe deaths %	6	6
Ewes sold %	25	28
Share of Adjusted Forage Area (adj.ha)	81	71
Stocking rate (hd/adj.ha)	6.49	7.11
Gross Margin per head (£/hd)	46	76
Gross Margin per grazing livestock unit (£/GLU)	320	507
Gross Margin per hectare (£/adj.ha)	300	538
MARGIN DETAIL	£/hd	£/hd
Sales		
Rams	4	10
Breeding ewes	5	6
Other ewes	11	14
Ewe hoggs	7	5
Store lambs	8	3
Fat lambs	52	80
Fat sheep (hoggets)	11	9
Other sheep	2	1
Sheep perqs	0	
Scottish Upland Sheep Scheme	1	2
Total Sales	102	131
Wool	2	3
Closing Valuation	109	121
less Purchases		
Rams bought	4	4
Breeding ewes bought	7	6
Ewe hoggs bought	3	6
Lambs bought	0	1
Other sheep bought	0	
Total Purchases	15	17
Opening Valuation	105	117
BLSA	0	0
OUTPUT		
Homegrown concentrates	2	1
Purchased concentrates	14	13
Roughages	1	1
Homegrown straw	1	0
Keep taken	3	2
Vet & Med	7	7
Sundry Livestock Expenses	9	10
Forage costs	10	11
VARIABLE COSTS	46	45
GROSS MARGIN[#]	46	76
TOTAL ENTERPRISE GROSS MARGIN	24326	38184

[~]Where less than 20 enterprises available no Upper Quartile calculated

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

[#] Includes 3 farms receiving a payment under the Scottish Upland Sheep Scheme.

Sheep

27 Farms

Lowland (non-LFA)

KEY PERFORMANCE INDICATORS	Average	Upper 25%[~]
Flock size (hd)*	297	325
Grazing Livestock Units (GLU)	52	57
Ewes to tup (and hoggs scanned in-lamb)	297	325
Lambs disposed	430	471
Lambing %	145	145
Ewe deaths %	5	6
Ewes sold %	23	16
Share of Adjusted Forage Area (adj.ha)	44	50
Stocking rate (hd/adj.ha)	6.75	6.51
Gross Margin per head (£/hd)	49	70
Gross Margin per grazing livestock unit (£/GLU)	279	397
Gross Margin per hectare (£/adj.ha)	331	457
MARGIN DETAIL	£/hd	£/hd
Sales		
Rams	5	13
Breeding ewes	0	1
Other ewes	15	11
Ewe hoggs	1	1
Store lambs	2	2
Fat lambs	71	55
Fat sheep (hoggets)	27	40
Other sheep	0	0
Sheep perqs		
Scottish Upland Sheep Scheme		
Total Sales	121	124
Wool	2	3
Closing Valuation	139	154
less Purchases		
Rams bought	4	6
Breeding ewes bought	15	1
Ewe hoggs bought	9	11
Lambs bought	1	4
Other sheep bought	1	1
Total Purchases	31	24
Opening Valuation	124	141
BLSA	2	-1
OUTPUT	105	116
Homegrown concentrates	4	3
Purchased concentrates	18	12
Roughages	1	1
Homegrown straw	3	1
Keep taken	1	1
Vet & Med	7	6
Sundry Livestock Expenses	12	12
Forage costs	11	10
VARIABLE COSTS	56	46
GROSS MARGIN	49	70
TOTAL ENTERPRISE GROSS MARGIN	14552	22793

[~]Where less than 20 enterprises available no Upper Quartile calculated

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

Sheep

30 Farms

Store lamb finishing (long keep)

KEY PERFORMANCE INDICATORS	Average	Upper 25%[~]
Flock size (hd)*	468	355
Gross Margin per head (£/hd)	11	23
MARGIN DETAIL	£/hd	£/hd
Sales		
Store lambs		
Fat lambs	8	2
Fat sheep (hoggets)	64	73
Other sheep	1	0
Sheep perqs		
Total Sales	73	75
Wool	0	0
Closing Valuation	16	26
less Purchases		
Lambs bought	53	48
Other sheep bought		
Total Purchases	53	48
Opening Valuation	13	19
OUTPUT	23	35
Homegrown concentrates	1	2
Purchased concentrates	4	5
Roughages	0	0
Homegrown straw	1	0
Keep taken	0	0
Vet & Med	1	1
Sundry Livestock Expenses	3	2
Forage costs	2	1
VARIABLE COSTS	12	12
GROSS MARGIN	11	23
TOTAL ENTERPRISE GROSS MARGIN	4961	8258

[~]Where less than 20 enterprises available no Upper Quartile calculated

*Flock size = Number of store lambs purchased.