

Farm Performance in Scotland

2016 crop year¹

Whole Farm Benchmarks

Farm Business Survey
SAC Consulting
Auchincruive
Ayr
KA6 5HW

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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

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The Farm Business 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.
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;

- BPS and coupled payments
- LFASS
- Farm diversification (eg, rental of ex-farm cottages).
- Sundry farm income (eg, environmental payments, Beef efficiency scheme, 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 Business Survey

2016 Crop Year			
PHYSICAL DATA	Specialist Sheep LFA		
	Farm location		Upper
	Highland Area	Southern Area	25%*
Number of farms	19	20	10
Crops:	Hectares per farm		
Wheat			
Barley			
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		0.7	0.5
Grass principally for Hay	1.4	1.2	0.8
Silage	7.2	9.9	7.4
Grazing	55.3	86.4	78.9
Rough grazing	1,683.4	502.7	1,510.3
Total farm area	1,747.8	601.0	1,598.0
Total adjusted area	415.9	169.6	351.6
Total forage area	415.4	169.6	351.6
Livestock:	Average numbers per farm		
Rearing cows	7	5	5
Cattle over 2 years	1	1	1
Cattle 1 to 2 years	1	4	7
Cattle under 1 year	7	4	4
Ewes	724	811	616
Other sheep	607	686	461
	Units per farm		
Total grazing livestock units	111	123	93
GLU's per forage hectare	0.3	0.7	0.3

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

Farm Business Survey

2016 Crop Year			
FINANCIAL PERFORMANCE	Specialist Sheep LFA		
Profit - £ per farm			
	Farm location		Upper
	Highland Area	Southern Area	25%*
Number of farms	19	20	10
Size in hectares (adjusted)	415.9	169.6	351.6
Number of ewes tuppied	715	823	624
Ewe equivalents	779	849	655
Proportion of rough grazing	83	59	72
Farm Output from:	£ per farm		
Milk			
Cattle	4,569	1,582	2,858
Sheep and wool	31,184	47,902	33,247
Other livestock	91	-286	-116
Cereals	214		
Other crops	1,140	1,506	2,806
BPS & coupled payments~	36,078	29,269	33,384
LFASS	12,898	11,061	13,027
Sundry farm income	7,341	4,299	6,211
Diversification surplus	3,978	1,390	3,120
Output	97,494	96,721	94,538
Variable Costs:			
Concentrates	10,156	7,451	4,424
Roughages	1,634	746	846
Keep taken	3,803	831	1,632
Vet and medicine	4,869	4,376	3,231
Sundry livestock expenses	5,356	7,095	4,409
Seeds	183	529	479
Fertiliser and lime	1,915	3,045	1,010
Crop sprays	145	287	186
Other crop expenses	509	115	40
Total Variable Costs	28,570	24,476	16,257
Farm Gross Margin	68,924	72,245	78,281
Fixed Costs:			
Paid labour	6,823	5,211	2,867
Power and machinery	11,970	11,216	7,764
Overheads	13,180	15,719	9,679
Depreciation	14,271	11,610	7,540
Rent and interest	4,215	7,643	8,090
Total Fixed Costs	50,458	51,400	35,939
Profit	18,466	20,846	42,342

* 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 Business Survey

2016 Crop Year			
FINANCIAL PERFORMANCE	Specialist Sheep LFA		
Profit - £ per 100 ewe equivalents			
	Farm location		Upper
	Highland Area	Southern Area	25%*
Number of farms	19	20	10
Size in hectares (adjusted)	415.9	169.6	351.6
Number of ewes tuppied	715	823	624
Ewe equivalents	779	849	655
Proportion of rough grazing	83	59	72
Farm Output from:	£ per 100 ewe equivalents		
Milk			
Cattle	586	186	437
Sheep and wool	4,003	5,643	5,080
Other livestock	12	-34	-18
Cereals	27		
Other crops	146	177	429
BPS & coupled payments~	4,631	3,448	5,101
LFASS	1,656	1,303	1,990
Sundry farm income	942	506	949
Diversification surplus	511	164	477
Output	12,515	11,394	14,444
Variable Costs:			
Concentrates	1,304	878	676
Roughages	210	88	129
Keep taken	488	98	249
Vet and medicine	625	515	494
Sundry livestock expenses	688	836	674
Seeds:	23	62	73
Fertiliser and lime	246	359	154
Crop sprays	19	34	28
Other crop expenses	65	14	6
Total Variable Costs	3,667	2,883	2,484
Farm Gross Margin	8,848	8,511	11,960
Fixed Costs:			
Paid labour	876	614	438
Power and machinery	1,537	1,321	1,186
Overheads	1,692	1,852	1,479
Depreciation	1,832	1,368	1,152
Rent and interest	541	900	1,236
Total Fixed Costs	6,477	6,055	5,491
Profit	2,370	2,456	6,469

* 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 Business Survey

2016 Crop Year			
FINANCIAL PERFORMANCE	Specialist Sheep LFA		
Profit as a % of output			
	Farm location		Upper
	Highland Area	Southern Area	25%*
Number of farms	19	20	10
Size in hectares (adjusted)	415.9	169.6	351.6
Number of ewes tuppied	715	823	624
Ewe equivalents	779	849	655
Proportion of rough grazing	83	59	72
Farm Output from:	% of output		
Milk			
Cattle	5	2	3
Sheep and wool	32	50	35
Other livestock	0	0	0
Cereals	0		
Other crops	1	2	3
BPS & coupled payments~	37	30	35
LFASS	13	11	14
Sundry farm income	8	4	7
Diversification surplus	4	1	3
Output	100	100	100
Variable Costs:			
Concentrates	10	8	5
Roughages	2	1	1
Keep taken	4	1	2
Vet and medicine	5	5	3
Sundry livestock expenses	5	7	5
Seeds:	0	1	1
Fertiliser and lime	2	3	1
Crop sprays	0	0	0
Other crop expenses	1	0	0
Total Variable Costs	29	25	17
Farm Gross Margin^	71	75	83
Fixed Costs:			
Paid labour	7	5	3
Power and machinery	12	12	8
Overheads	14	16	10
Depreciation	15	12	8
Rent and interest	4	8	9
Total Fixed Costs	52	53	38
Profit^	19	22	45

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES		Specialist Sheep LFA		
		Farm location		Upper
		Highland Area	Southern Area	25%*
Number of farms		19	20	10
Livestock:		Number per farm		
Rearing cows		1	3	2
Stores over 1 year		1	2	3
Weaned calves		5	2	1
Draft ewes		58	62	27
Other ewes		82	112	54
Store lambs		272	272	198
Fat lambs		67	262	92
Fat sheep		31	56	63
		£ per head		
Rearing cows		605	792	825
Stores over 1 year		713	731	693
Weaned calves		747	530	611
Draft ewes		80.81	62.97	79.30
Other ewes		44.96	48.02	47.89
Store lambs		44.12	49.06	51.63
Fat lambs		54.77	63.64	70.80
Fat sheep		71.99	71.99	75.96
LIVESTOCK PURCHASES		Specialist Sheep LFA		
		Physical Farm Size		Upper
		Highland Area	Southern Area	25%*
Number of farms		19	20	10
Livestock:		Number per farm		
Rearing cows		0	1	0
Stores over 1 year			0	0
Weaned calves				
Breeding ewes		10	12	14
Store lambs			19	
		£ per head		
Rearing cows		2106	1017	1400
Stores over 1 year			1044	945
Weaned calves				
Breeding ewes		79.15	113.46	82.11
Store lambs			54.14	

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

Farm Business Survey

2016 Crop Year			
CROP YIELDS		Specialist Sheep LFA	
	Farm location		Upper
	Highland Area	Southern Area	25%*
Number of farms	19	20	10
Crop yield:	Tonnes per hectare		
Wheat			
Barley			
Oats and mixed cereals	3.7		
Potatoes			
Oil seed rape			
Crop output:	£ per hectare		
Wheat			
Barley			
Oats and mixed cereals	419		
Potatoes			
Potato land let			
Oil seed rape			
Other cash crops			
Other cash crops land let			
Average prices (current crop year sales):	£ per tonne		
Wheat			
Barley			
Oats and mixed cereals			
Potatoes			
Oil seed rape			
SHEEP PERFORMANCE		Specialist Sheep LFA	
	Farm location		Upper
	Highland Area	Southern Area	25%*
Number of farms	19	20	10
	Number per farm		
Ewes to ram	715	823	624
Ewe deaths	57	39	50
Lambs marked	681	892	590
Lambs disposed	661	864	562
Cast ewes sold	82	112	54
	% Ewes to ram		
Ewe deaths	8	5	8
Lambs marked	95	108	95
Lambs disposed	92	105	90
Cast ewes sold	12	14	9

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

Farm Business Survey

2016 Crop Year				
PHYSICAL DATA	Specialist Beef with Sheep			
	Physical Farm Size			Upper
	Under 80 ha	80 - 120 ha	Over 120 ha	25%*
Number of farms	22	30	50	26
Crops:	Hectares per farm			
Wheat				
Barley	2.5	4.1	6.9	3.6
Oats & mixed cereals	0.1	0.1	0.4	0.4
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			1.5	
Set-aside and fallow	0.0		0.7	
Roots and arable fodder	0.3	0.1	2.4	0.9
Grass principally for Hay	3.7	1.7	2.0	2.0
Silage	20.0	29.2	50.0	36.4
Grazing	24.4	57.6	122.3	88.1
Rough grazing	18.3	34.8	103.4	69.9
Total farm area	69.4	127.5	289.6	201.3
Total adjusted area	55.7	100.4	215.5	150.8
Total forage area	53.1	96.2	206.1	146.8
Livestock:	Average numbers per farm			
Rearing cows	44	73	134	104
Cattle over 2 years	4	9	16	13
Cattle 1 to 2 years	16	25	48	35
Cattle under 1 year	39	68	124	101
Ewes	48	63	312	185
Other sheep	43	70	309	171
	Units per farm			
Total grazing livestock units	66	110	229	168
GLU's per forage hectare	1.2	1.1	1.1	1.1

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

Farm Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Specialist Beef with Sheep			
Profit - £ per farm				
	Physical Farm Size			Upper
	Under 80 ha	80 - 120 ha	Over 120 ha	25%*
Number of farms	22	30	50	26
Size in hectares (adjusted)	55.7	100.4	215.5	150.8
Proportion of rough grazing	20	19	27	26
Farm Output from:	£ per farm			
Milk				
Cattle	38,194	62,662	121,455	96,159
Sheep and wool	4,695	7,295	31,601	20,764
Other livestock	-3	78	88	-1
Cereals	1,633	2,629	5,380	2,655
Other crops	1,053	1,036	2,553	939
BPS & coupled payments~	15,630	27,603	55,890	41,023
LFASS	3,524	6,877	13,578	9,199
Sundry farm income	8,078	6,715	12,548	11,160
Diversification surplus	2,973	1,401	630	4,693
Output	75,776	116,296	243,723	186,591
Variable Costs:				
Concentrates	7,196	14,067	29,657	18,832
Roughages	2,560	3,841	5,504	3,268
Keep taken	1,206	847	3,408	1,353
Vet and medicine	2,407	4,420	9,400	5,529
Sundry livestock expenses	3,693	6,306	12,359	7,938
Seeds	689	924	1,746	846
Fertiliser and lime	4,370	8,653	16,370	9,848
Crop sprays	247	2,051	1,286	607
Other crop expenses	900	1,629	2,367	1,697
Total Variable Costs	23,268	42,738	82,096	49,918
Farm Gross Margin	52,508	73,558	161,627	136,673
Fixed Costs:				
Paid labour	990	3,205	15,228	8,028
Power and machinery	9,061	15,640	28,721	18,221
Overheads	11,079	15,871	25,359	16,956
Depreciation	13,623	18,472	34,230	24,463
Rent and interest	4,779	4,830	11,273	6,248
Total Fixed Costs	39,532	58,018	114,810	73,916
Profit	12,976	15,540	46,817	62,758

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Specialist Beef with Sheep			
Profit - £ per adjusted hectare				
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	30	50	26
Size in hectares (adjusted)	55.7	100.4	215.5	150.8
Proportion of rough grazing	20	19	27	26
Farm Output from:	£ per adjusted hectare			
Milk				
Cattle	685	624	564	638
Sheep and wool	84	73	147	138
Other livestock	0	1	0	0
Cereals	29	26	25	18
Other crops	19	10	12	6
BPS & coupled payments~	280	275	259	272
LFASS	63	69	63	61
Sundry farm income	145	67	58	74
Diversification surplus	53	14	3	31
Output	1,359	1,159	1,131	1,237
Variable Costs:				
Concentrates	129	140	138	125
Roughages	46	38	26	22
Keep taken	22	8	16	9
Vet and medicine	43	44	44	37
Sundry livestock expenses	66	63	57	53
Seeds:	12	9	8	6
Fertiliser and lime	78	86	76	65
Crop sprays	4	20	6	4
Other crop expenses	16	16	11	11
Total Variable Costs	417	426	381	331
Farm Gross Margin	942	733	750	906
Fixed Costs:				
Paid labour	18	32	71	53
Power and machinery	163	156	133	121
Overheads	199	158	118	112
Depreciation	244	184	159	162
Rent and interest	86	48	52	41
Total Fixed Costs	709	578	533	490
Profit	233	155	217	416

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Specialist Beef with Sheep			
Profit as a % of output				
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 120 ha	Over 120 ha	
Number of farms	22	30	50	26
Size in hectares (adjusted)	55.7	100.4	215.5	150.8
Proportion of rough grazing	20	19	27	26
Farm Output from:	% of output			
Milk				
Cattle	50	54	50	52
Sheep and wool	6	6	13	11
Other livestock	0	0	0	0
Cereals	2	2	2	1
Other crops	1	1	1	1
BPS & coupled payments~	21	24	23	22
LFASS	5	6	6	5
Sundry farm income	11	6	5	6
Diversification surplus	4	1	0	3
Output	100	100	100	100
Variable Costs:				
Concentrates	9	12	12	10
Roughages	3	3	2	2
Keep taken	2	1	1	1
Vet and medicine	3	4	4	3
Sundry livestock expenses	5	5	5	4
Seeds:	1	1	1	0
Fertiliser and lime	6	7	7	5
Crop sprays	0	2	1	0
Other crop expenses	1	1	1	1
Total Variable Costs	31	37	34	27
Farm Gross Margin^	69	63	66	73
Fixed Costs:				
Paid labour	1	3	6	4
Power and machinery	12	13	12	10
Overheads	15	14	10	9
Depreciation	18	16	14	13
Rent and interest	6	4	5	3
Total Fixed Costs	52	50	47	40
Profit^	17	13	19	34

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES Specialist Beef with Sheep				
	Physical Farm Size			Upper
	Under 80 ha	80 - 120 ha	Over 120 ha	25%*
Number of farms	22	30	50	26
Livestock: Number per farm				
Rearing cows	5	9	20	12
Heifers in calf	0	0	0	
Stores over 1 year	24	44	60	49
Stores 6-12 months	12	11	34	12
Calves	0	0	1	0
Fat cattle	3	10	23	23
Store lambs	4	5	39	6
Fat lambs	38	53	282	208
Fat sheep	3	8	49	24
£ per head				
Rearing cows	805	791	738	770
Heifers in calf	1300	1260	928	
Stores over 1 year	984	934	946	976
Stores 6-12 months	783	829	800	792
Calves	312	357	305	120
Fat cattle	1273	1156	1221	1244
Store lambs	64.80	47.00	53.52	61.81
Fat lambs	75.05	74.70	75.70	77.66
Fat sheep	71.77	71.38	74.95	74.07
LIVESTOCK PURCHASES Specialist Beef with Sheep				
	Physical Farm Size			Upper
	Under 80 ha	80 - 120 ha	Over 120 ha	25%*
Number of farms	22	30	50	26
Livestock: Number per farm				
Rearing cows	1	1	3	2
Heifers in calf		2	2	1
Stores over 1 year	5	2	4	1
Stores 6-12 months		0	2	
Calves	1	7	6	5
Store lambs	1		23	
£ per head				
Rearing cows	1152	1277	1081	1205
Heifers in calf		1170	1144	1126
Stores over 1 year	908	826	803	1044
Stores 6-12 months		850	646	
Calves	297	255	311	280
Store lambs	20.41		48.45	

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

Farm Business Survey

2016 Crop Year				
CROP YIELDS				
Specialist Beef with Sheep				
	Physical Farm Size			Upper
	Under 80 ha	80 - 120 ha	Over 120 ha	25%*
Number of farms	22	30	50	26
Crop yield:				
Tonnes per hectare				
Wheat				
Barley	5.1	5.6	5.9	5.7
Oats and mixed cereals	6.8	4.2	6.0	5.8
Potatoes				
Oil seed rape				
Crop output:				
£ per hectare				
Wheat				
Barley	606	634	720	665
Oats and mixed cereals	700	471	649	637
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			6	
Average prices (current crop year sales):				
£ per tonne				
Wheat				
Barley	135		116	110
Oats and mixed cereals			108	
Potatoes				
Oil seed rape				
SHEEP PERFORMANCE				
Specialist Beef with Sheep				
	Physical Farm Size			Upper
	Under 80 ha	80 - 120 ha	Over 120 ha	25%*
Number of farms	22	30	50	26
Number per farm				
Ewes to ram	46	69	328	197
Ewe deaths	3	3	22	11
Lambs marked	64	95	460	297
Lambs disposed	63	90	438	282
Cast ewes sold	8	16	62	33
% Ewes to ram				
Ewe deaths	6	4	7	6
Lambs marked	140	138	140	151
Lambs disposed	137	130	134	143
Cast ewes sold	18	23	19	17

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

Farm Business Survey

2016 Crop Year				
PHYSICAL DATA	Mixed Cattle and Sheep			
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Crops:	Hectares per farm			
Wheat				
Barley	13.2	10.5	2.0	4.5
Oats & mixed cereals	0.6	1.1	0.2	0.8
Potatoes	0.1			0.1
Potato land let				
Oil seed rape				
Other cash crops		0.3		
Other cash crops land let				
Set-aside and fallow	0.9	0.6	0.0	0.5
Roots and arable fodder	4.7	2.5	1.6	3.7
Grass principally for Hay	2.9	1.4	2.3	1.7
Silage	32.8	42.3	20.9	26.4
Grazing	134.0	141.9	69.9	110.5
Rough grazing	19.2	275.2	950.4	531.8
Total farm area	208.4	475.8	1,047.3	680.1
Total adjusted area	193.3	273.9	239.2	234.8
Total forage area	178.5	261.4	237.0	228.8
Livestock:	Average numbers per farm			
Rearing cows	91	82	62	56
Cattle over 2 years	12	11	6	7
Cattle 1 to 2 years	35	38	18	23
Cattle under 1 year	83	79	55	51
Ewes	491	833	828	778
Other sheep	560	866	737	730
	Units per farm			
Total grazing livestock units	208	247	198	192
GLU's per forage hectare	1.2	0.9	0.8	0.8

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

Farm Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Mixed Cattle and Sheep			
Profit - £ per farm				
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Size in hectares (adjusted)	193.3	273.9	239.2	234.8
Ewe equivalents	1172	1449	1295	1200
Proportion of rough grazing	8	56	89	53
Farm Output from:	£ per farm			
Milk				
Cattle	85,831	81,927	50,301	51,844
Sheep and wool	52,014	74,941	55,432	64,314
Other livestock	443	1	-79	245
Cereals	9,795	7,270	1,431	3,533
Other crops	1,031	2,309	790	2,060
BSP & coupled payments~	47,603	56,244	49,875	46,015
LFASS	8,354	15,858	20,546	15,775
Sundry farm income	10,346	18,989	9,958	12,801
Diversification surplus	2,396	3,713	2,016	4,446
Output	217,813	261,251	190,270	201,031
Variable Costs:				
Concentrates	30,796	35,416	24,660	20,537
Roughages	4,363	5,296	5,247	3,309
Keep taken	3,324	5,980	7,411	5,031
Vet and medicine	8,212	11,178	8,587	7,531
Sundry livestock expenses	12,477	13,711	10,700	10,345
Seeds	2,354	2,164	1,143	1,511
Fertiliser and lime	14,004	13,960	7,107	9,253
Crop sprays	1,981	1,604	431	754
Other crop expenses	1,893	3,014	541	1,190
Total Variable Costs	79,402	92,322	65,827	59,460
Farm Gross Margin	138,411	168,929	124,443	141,571
Fixed Costs:				
Paid labour	11,547	16,940	6,614	8,082
Power and machinery	29,253	28,389	19,792	19,931
Overheads	21,577	24,038	20,081	19,280
Depreciation	25,780	33,893	21,917	21,319
Rent and interest	15,437	18,819	9,704	7,913
Total Fixed Costs	103,594	122,078	78,109	76,524
Profit	34,817	46,851	46,335	65,047

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Mixed Cattle and Sheep			
Profit - £ 100 ewe equivalents				
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Size in hectares (adjusted)	193.3	273.9	239.2	234.8
Ewe equivalents	1172	1449	1295	1200
Proportion of rough grazing	8	56	89	53
Farm Output from:	£ per 100 ewe equivalents			
Milk				
Cattle	7,321	5,654	3,883	4,321
Sheep and wool	4,437	5,172	4,279	5,360
Other livestock	38	0	-6	20
Cereals	836	502	110	294
Other crops	88	159	61	172
BSP & coupled payments~	4,060	3,882	3,850	3,835
LFASS	713	1,094	1,586	1,315
Sundry farm income	883	1,311	769	1,067
Diversification surplus	204	256	156	371
Output	18,579	18,031	14,687	16,754
Variable Costs:				
Concentrates	2,627	2,444	1,904	1,712
Roughages	372	366	405	276
Keep taken	284	413	572	419
Vet and medicine	700	771	663	628
Sundry livestock expenses	1,064	946	826	862
Seeds:	201	149	88	126
Fertiliser and lime	1,194	964	549	771
Crop sprays	169	111	33	63
Other crop expenses	161	208	42	99
Total Variable Costs	6,773	6,372	5,081	4,956
Farm Gross Margin	11,806	11,659	9,606	11,799
Fixed Costs:				
Paid labour	985	1,169	511	674
Power and machinery	2,495	1,959	1,528	1,661
Overheads	1,840	1,659	1,550	1,607
Depreciation	2,199	2,339	1,692	1,777
Rent and interest	1,317	1,299	749	660
Total Fixed Costs	8,836	8,426	6,029	6,378
Profit (ex. SFP & Div)	2,970	3,234	3,577	5,421

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Mixed Cattle and Sheep			
Profit as a % of output				
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Size in hectares (adjusted)	193.3	273.9	239.2	234.8
Ewe equivalents	1172	1449	1295	1200
Proportion of rough grazing	8	56	89	53
Farm Output from:	% of output			
Milk				
Cattle	39	31	26	26
Sheep and wool	24	29	29	32
Other livestock	0	0	0	0
Cereals	4	3	1	2
Other crops	0	1	0	1
BSP & coupled payments~	22	22	26	23
LFASS	4	6	11	8
Sundry farm income	5	7	5	6
Diversification surplus	1	1	1	2
Output	100	100	100	100
Variable Costs:				
Concentrates	14	14	13	10
Roughages	2	2	3	2
Keep taken	2	2	4	3
Vet and medicine	4	4	5	4
Sundry livestock expenses	6	5	6	5
Seeds:	1	1	1	1
Fertiliser and lime	6	5	4	5
Crop sprays	1	1	0	0
Other crop expenses	1	1	0	1
Total Variable Costs	36	35	35	30
Farm Gross Margin^	64	65	65	70
Fixed Costs:				
Paid labour	5	6	3	4
Power and machinery	13	11	10	10
Overheads	10	9	11	10
Depreciation	12	13	12	11
Rent and interest	7	7	5	4
Total Fixed Costs	48	47	41	38
Profit^	16	18	24	32

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES	Mixed Cattle and Sheep			
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Livestock:	Number per farm			
Rearing cows	15	17	10	11
Stores over 1 year	24	42	17	20
Weaned calves	32	15	21	21
Draft ewes	22	82	30	41
Other ewes	111	159	130	146
Store lambs	124	104	196	261
Fat lambs	402	501	171	280
Fat sheep	147	167	180	168
	£ per head			
Rearing cows	861	969	733	774
Stores over 1 year	958	921	887	871
Weaned calves	885	790	760	724
Draft ewes	105.29	89.35	84.08	86.85
Other ewes	57.76	53.48	47.87	51.00
Store lambs	55.36	53.45	49.68	52.00
Fat lambs	76.97	75.72	68.63	73.69
Fat sheep	73.99	69.05	69.70	73.05
LIVESTOCK PURCHASES	Mixed Cattle and Sheep			
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Livestock:	Number per farm			
Rearing cows	1	3	0	1
Stores over 1 year	5	7	1	6
Weaned calves	4	10		2
Breeding ewes	51	85	14	22
Store lambs	72	33	6	69
	£ per head			
Rearing cows	1215	1102	2200	1682
Stores over 1 year	968	1145	956	1038
Weaned calves	542	751		598
Breeding ewes	91.42	91.07	91.72	108.77
Store lambs	55.12	36.20	60.80	50.28

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

Farm Business Survey

2016 Crop Year				
CROP YIELDS	Mixed Cattle and Sheep			
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
Crop yield:	Tonnes per hectare			
Wheat				
Barley	5.3	5.5	5.5	5.7
Oats and mixed cereals	5.4	4.2	6.3	5.5
Potatoes	20.7			20.7
Oil seed rape				
Crop output:	£ per hectare			
Wheat				
Barley	703	641	647	667
Oats and mixed cereals	609	481	710	636
Potatoes	8,290			8,290
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let				
Average prices (current crop year sa £ per tonne				
Wheat				
Barley	184	110		93
Oats and mixed cereals		117		125
Potatoes	400			400
Oil seed rape				
SHEEP PERFORMANCE	Mixed Cattle and Sheep			
	% of Rough Grazing			Upper
	Under 25 %	25 - 80 %	Over 80 %	25%*
Number of farms	26	25	22	19
	Number per farm			
Ewes to ram	537	854	812	802
Ewe deaths	38	53	50	41
Lambs marked	802	1,116	947	1,003
Lambs disposed	785	1,088	915	979
Cast ewes sold	111	159	130	146
	% Ewes to ram			
Ewe deaths	7	6	6	5
Lambs marked	149	131	117	125
Lambs disposed	146	127	113	122
Cast ewes sold	21	19	16	18

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

Farm Business Survey

2016 Crop Year				
PHYSICAL DATA	Specialist Cereals			
	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	21	35	38	24
Crops:	Hectares per farm			
Wheat	4.8	28.3	49.9	42.6
Barley	47.6	53.5	104.4	50.9
Oats & mixed cereals	4.1	6.8	11.6	19.4
Potatoes				
Potato land let	2.8	3.6	4.1	3.0
Oil seed rape	1.8	7.5	17.7	15.9
Other cash crops		0.8	3.2	2.0
Other cash crops land let	1.4	2.4	2.9	4.6
Set-aside and fallow	4.0	7.8	11.0	7.5
Roots and arable fodder	1.3	0.8	2.0	0.7
Grass principally for Hay	2.9	1.7	2.7	3.9
Silage	2.3	5.7	11.4	4.3
Grazing	11.7	15.8	32.0	23.6
Rough grazing	4.2	7.1	5.1	4.1
Total farm area	89.0	141.7	258.1	182.5
Total adjusted area	86.3	136.4	255.4	181.6
Total forage area	19.7	25.7	50.6	35.6
Livestock:	Average numbers per farm			
Rearing cows	0	3	18	12
Cattle over 2 years	1	3	7	2
Cattle 1 to 2 years	14	17	40	14
Cattle under 1 year	8	8	24	12
Ewes	13	19	35	45
Other sheep	36	26	61	57
	Units per farm			
Total grazing livestock units	17	22	61	32
GLU's per forage hectare	0.9	0.9	1.2	0.9

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

Farm Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Specialist Cereals	Farm number		
Profit - £ per farm				
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	21	35	38	24
Size in hectares (adjusted)	86.3	136.4	255.4	181.6
Farm Output from:	£ per farm			
Milk				
Cattle	10,818	14,289	43,934	15,088
Sheep and wool	2,776	2,147	5,171	6,128
Other livestock		111	7,214	130
Cereals	39,912	78,400	148,670	105,690
Other crops	12,502	24,113	45,064	40,070
BPS & coupled payments~	17,320	27,937	50,947	36,395
LFASS	170	53	257	306
Sundry farm income	7,977	27,590	26,609	27,666
Diversification surplus	3,812	6,099	10,024	10,946
Output	95,288	180,738	337,889	242,419
Variable Costs:				
Concentrates	5,815	6,641	23,906	5,449
Roughages	47	170	489	27
Keep taken		67	465	220
Vet and medicine	466	614	2,040	1,280
Sundry livestock expenses	1,052	1,329	4,070	2,326
Seeds	4,686	7,092	13,257	9,216
Fertiliser and lime	11,160	19,528	36,876	26,516
Crop sprays	6,078	13,921	23,255	17,070
Other crop expenses	1,613	3,873	7,683	3,724
Total Variable Costs	30,919	53,236	112,041	65,827
Farm Gross Margin	64,369	127,501	225,848	176,591
Fixed Costs:				
Paid labour	3,885	7,284	22,765	12,188
Power and machinery	19,092	30,829	53,981	32,758
Overheads	14,366	19,834	30,997	19,518
Depreciation	17,874	37,004	54,625	36,883
Rent and interest	6,315	7,533	26,299	11,757
Total Fixed Costs	61,531	102,484	188,666	113,104
Profit	2,838	25,018	37,182	63,487

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Specialist Cereals			
Profit - £ per adjusted hectare				
	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	21	35	38	24
Size in hectares (adjusted)	86.3	136.4	255.4	181.6
Farm Output from:	£ per adjusted hectare			
Milk				
Cattle	125	105	172	83
Sheep and wool	32	16	20	34
Other livestock		1	28	1
Cereals	463	575	582	582
Other crops	145	177	176	221
BPS & coupled payments~	201	205	199	200
LFASS	2	0	1	2
Sundry farm income	92	202	104	152
Diversification surplus	44	45	39	60
Output	1,105	1,326	1,323	1,335
Variable Costs:				
Concentrates	67	49	94	30
Roughages	1	1	2	0
Keep taken		0	2	1
Vet and medicine	5	5	8	7
Sundry livestock expenses	12	10	16	13
Seeds:	54	52	52	51
Fertiliser and lime	129	143	144	146
Crop sprays	70	102	91	94
Other crop expenses	19	28	30	21
Total Variable Costs	358	390	439	363
Farm Gross Margin	746	935	884	972
Fixed Costs:				
Paid labour	45	53	89	67
Power and machinery	221	226	211	180
Overheads	167	145	121	107
Depreciation	207	271	214	203
Rent and interest	73	55	103	65
Total Fixed Costs	713	752	739	623
Profit	33	183	146	350

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Specialist Cereals			
Profit as a % of output				
	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	21	35	38	24
Size in hectares (adjusted)	86.3	136.4	255.4	181.6
Farm Output from:	% of output			
Milk				
Cattle	11	8	13	6
Sheep and wool	3	1	2	3
Other livestock		0	2	0
Cereals	42	43	44	44
Other crops	13	13	13	17
BPS & coupled payments~	18	15	15	15
LFASS	0	0	0	0
Sundry farm income	8	15	8	11
Diversification surplus	4	3	3	5
Output	100	100	100	100
Variable Costs:				
Concentrates	6	4	7	2
Roughages	0	0	0	0
Keep taken		0	0	0
Vet and medicine	0	0	1	1
Sundry livestock expenses	1	1	1	1
Seeds:	5	4	4	4
Fertiliser and lime	12	11	11	11
Crop sprays	6	8	7	7
Other crop expenses	2	2	2	2
Total Variable Costs	32	29	33	27
Farm Gross Margin^	68	71	67	73
Fixed Costs:				
Paid labour	4	4	7	5
Power and machinery	20	17	16	14
Overheads	15	11	9	8
Depreciation	19	20	16	15
Rent and interest	7	4	8	5
Total Fixed Costs	65	57	56	47
Profit^	3	14	11	26

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES	Specialist Cereals			
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	21	35	38	24
Livestock:	Number per farm			
Rearing cows	1	0	6	7
Heifers in calf		0		
Stores over 1 year	4		5	4
Stores 6-12 months		2		1
Calves		0	3	4
Fat cattle	14	29	62	11
Store lambs	3	8	5	8
Fat lambs	5	19	52	53
Fat sheep	63	27	70	61
	£ per head			
Rearing cows	1060	773	1067	1102
Heifers in calf		1350		
Stores over 1 year	1157		948	1021
Stores 6-12 months		868		898
Calves		388	361	350
Fat cattle	1117	1420	1275	1211
Store lambs	65.79	56.92	58.90	58.41
Fat lambs	71.20	77.92	73.68	75.05
Fat sheep	80.11	81.33	75.04	76.48
LIVESTOCK PURCHASES	Specialist Cereals			
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	21	35	38	24
Livestock:	Number per farm			
Rearing cows				
Heifers in calf			0	0
Stores over 1 year	7	22	30	4
Stores 6-12 months	5	4	26	
Calves	5		1	0
Store lambs	67	28	80	54
	£ per head			
Rearing cows				
Heifers in calf			950	950
Stores over 1 year	847	1047	922	849
Stores 6-12 months	770	897	798	
Calves	268		403	188
Store lambs	49.48	56.70	50.11	44.82

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

Farm Business Survey

2016 Crop Year				
CROP YIELDS	Specialist Cereals			
	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	21	35	38	24
Crop yield:	Tonnes per hectare			
Wheat	7.5	8.6	8.6	8.8
Barley	5.6	5.8	6.0	6.2
Oats and mixed cereals	5.5	7.1	6.7	6.5
Potatoes				
Oil seed rape	3.0	3.3	3.4	3.4
Crop output:	£ per hectare			
Wheat	971	1,133	1,135	1,181
Barley	685	753	782	769
Oats and mixed cereals	619	890	887	838
Potatoes				
Potato land let	801	939	1,085	1,018
Oil seed rape	1,083	1,114	1,108	1,133
Other cash crops		711	854	854
Other cash crops land let	352	754	693	711
Average prices (current crop year sales):	£ per tonne			
Wheat	121	131	130	134
Barley	123	131	127	123
Oats and mixed cereals	113	125	134	129
Potatoes				
Oil seed rape	360	339	318	330

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

Farm Business Survey

2016 Crop Year				
PHYSICAL DATA	General Cropping			
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	4	5	21	8
Crops:	Hectares per farm			
Wheat	3.9	31.9	42.6	32.5
Barley	34.0	62.9	116.8	74.2
Oats & mixed cereals			8.9	4.8
Potatoes	3.7	9.8	31.5	18.0
Potato land let	5.7	6.4	11.7	5.9
Oil seed rape		5.7	13.7	6.5
Other cash crops		9.2	1.0	
Other cash crops land let	1.6	1.5	13.6	7.0
Set-aside and fallow	3.7	5.4	10.2	6.7
Roots and arable fodder		0.3	1.6	
Grass principally for Hay		0.8	2.4	3.4
Silage	10.2	6.3	10.5	10.2
Grazing	17.0	9.9	27.4	11.4
Rough grazing	3.1	0.6	12.4	4.0
Total farm area	82.9	150.8	304.3	184.6
Total adjusted area	80.5	150.8	294.5	182.3
Total forage area	28.0	17.9	44.6	26.7
Livestock:	Average numbers per farm			
Rearing cows		7	23	5
Cattle over 2 years	11	3	8	1
Cattle 1 to 2 years	38	35	50	50
Cattle under 1 year	4	5	32	14
Ewes	35		23	18
Other sheep	44	41	14	22
	Units per farm			
Total grazing livestock units	43	34	69	46
GLU's per forage hectare	1.5	1.9	1.6	1.7

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

Farm Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	General Cropping			
Profit - £ per farm				
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	4	5	21	8
Size in hectares (adjusted)	80.5	150.8	294.5	182.3
Farm Output from:	£ per farm			
Milk				
Cattle	14,984	7,847	33,814	18,606
Sheep and wool	9,603	1,767	2,587	4,801
Other livestock			-55	
Cereals	26,415	93,140	149,733	105,044
Other crops	26,391	153,185	316,083	193,332
BPS & coupled payments~	16,668	28,600	53,855	37,408
LFASS			787	
Sundry farm income	9,239	19,526	38,830	32,606
Diversification surplus	2,164	5,019	7,375	2,821
Output	105,463	309,084	603,010	394,619
Variable Costs:				
Concentrates	8,799	1,167	8,360	7,373
Roughages	474	2,255	1,256	305
Keep taken	325		375	649
Vet and medicine	1,186	757	1,792	1,278
Sundry livestock expenses	2,426	963	2,636	1,668
Seeds	5,132	20,964	38,314	18,261
Fertiliser and lime	8,537	30,620	45,986	30,247
Crop sprays	4,594	30,731	50,184	26,862
Other crop expenses	1,682	3,335	20,381	6,722
Total Variable Costs	33,155	90,791	169,285	93,366
Farm Gross Margin	72,307	218,293	433,725	301,253
Fixed Costs:				
Paid labour	546	5,991	47,922	15,274
Power and machinery	21,338	71,576	94,367	47,877
Overheads	12,188	27,415	45,988	27,561
Depreciation	17,542	36,062	75,870	53,881
Rent and interest	1,638	22,249	63,538	23,986
Total Fixed Costs	53,251	163,293	327,685	168,578
Profit	19,056	55,000	106,040	132,675

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	General Cropping			
Profit - £ per adjusted hectare				
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	4	5	21	8
Size in hectares (adjusted)	80.5	150.8	294.5	182.3
Farm Output from:	£ per adjusted hectare			
Milk				
Cattle	186	52	115	102
Sheep and wool	119	12	9	26
Other livestock			0	
Cereals	328	618	508	576
Other crops	328	1,016	1,073	1,061
BPS & coupled payments~	207	190	183	205
LFASS			3	
Sundry farm income	115	129	132	179
Diversification surplus	27	33	25	15
Output	1,310	2,050	2,047	2,165
Variable Costs:				
Concentrates	109	8	28	40
Roughages	6	15	4	2
Keep taken	4		1	4
Vet and medicine	15	5	6	7
Sundry livestock expenses	30	6	9	9
Seeds:	64	139	130	100
Fertiliser and lime	106	203	156	166
Crop sprays	57	204	170	147
Other crop expenses	21	22	69	37
Total Variable Costs	412	602	575	512
Farm Gross Margin	898	1,448	1,473	1,653
Fixed Costs:				
Paid labour	7	40	163	84
Power and machinery	265	475	320	263
Overheads	151	182	156	151
Depreciation	218	239	258	296
Rent and interest	20	148	216	132
Total Fixed Costs	661	1,083	1,113	925
Profit	237	365	360	728

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	General Cropping			
Profit as a % of output				
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	4	5	21	8
Size in hectares (adjusted)	80.5	150.8	294.5	182.3
Farm Output from:	% of output			
Milk				
Cattle	14	3	6	5
Sheep and wool	9	1	0	1
Other livestock			0	
Cereals	25	30	25	27
Other crops	25	50	52	49
BPS & coupled payments~	16	9	9	9
LFASS			0	
Sundry farm income	9	6	6	8
Diversification surplus	2	2	1	1
Output	100	100	100	100
Variable Costs:				
Concentrates	8	0	1	2
Roughages	0	1	0	0
Keep taken	0		0	0
Vet and medicine	1	0	0	0
Sundry livestock expenses	2	0	0	0
Seeds:	5	7	6	5
Fertiliser and lime	8	10	8	8
Crop sprays	4	10	8	7
Other crop expenses	2	1	3	2
Total Variable Costs	31	29	28	24
Farm Gross Margin^	69	71	72	76
Fixed Costs:				
Paid labour	1	2	8	4
Power and machinery	20	23	16	12
Overheads	12	9	8	7
Depreciation	17	12	13	14
Rent and interest	2	7	11	6
Total Fixed Costs	50	53	54	43
Profit^	18	18	18	34

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES General Cropping				
	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	4	5	21	8
Livestock: Number per farm				
Rearing cows		0	3	1
Heifers in calf				
Stores over 1 year			9	
Stores 6-12 months			2	
Calves				
Fat cattle	41	15	28	37
Store lambs				
Fat lambs	28	16	28	14
Fat sheep		70	11	
£ per head				
Rearing cows		1175	847	986
Heifers in calf				
Stores over 1 year			1099	
Stores 6-12 months			1016	
Calves				
Fat cattle	1291	1322	1259	1253
Store lambs				
Fat lambs	90.30	77.42	80.13	90.30
Fat sheep		80.22	73.87	
LIVESTOCK PURCHASES General Cropping				
	Physical Farm Size			Upper 25%*
	< 100 ha	100 - 175 ha	> 175 ha	
Number of farms	4	5	21	8
Livestock: Number per farm				
Rearing cows		0		
Heifers in calf				
Stores over 1 year	18	11	4	2
Stores 6-12 months	10		15	23
Calves		0	3	
Store lambs		99	8	
£ per head				
Rearing cows		1700		
Heifers in calf				
Stores over 1 year	979	1070	1146	809
Stores 6-12 months	853		692	746
Calves		400	539	
Store lambs		64.66	42.69	

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

Farm Business Survey

2016 Crop Year				
CROP YIELDS	General Cropping			
	Physical Farm Size			Upper
	< 100 ha	100 - 175 ha	> 175 ha	25%*
Number of farms	4	5	21	8
Crop yield:	Tonnes per hectare			
Wheat	7.1	10.7	8.9	9.4
Barley	5.6	6.0	5.9	6.1
Oats and mixed cereals			5.4	5.9
Potatoes	38.6	47.9	39.7	47.1
Oil seed rape		2.6	3.8	3.7
Crop output:	£ per hectare			
Wheat	785	1,324	1,151	1,261
Barley	688	808	805	811
Oats and mixed cereals			748	815
Potatoes	4,552	8,393	8,483	8,873
Potato land let	800	794	705	585
Oil seed rape		785	1,194	1,288
Other cash crops		5,729	438	
Other cash crops land let	923	345	669	404
Average prices (current crop year sales):	£ per tonne			
Wheat	110	120	128	131
Barley	109	135	137	135
Oats and mixed cereals			141	138
Potatoes	118	176	223	190
Oil seed rape		298	311	353

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

Farm Business Survey

2016 Crop Year				
PHYSICAL DATA	Dairy Farms			
	Physical Farm Size			Upper
	Under 80ha	80 - 120ha	Over 120ha	25%*
Number of farms	5	9	34	12
Crops:	Hectares per farm			
Wheat		1.2	2.2	0.3
Barley		2.0	8.2	9.4
Oats & mixed cereals				
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			1.3	
Set-aside and fallow			0.1	0.2
Roots and arable fodder	1.9	2.7	8.7	3.6
Grass principally for Hay		0.6	2.1	0.0
Silage	42.1	46.8	81.4	83.9
Grazing	18.0	39.7	87.1	74.9
Rough grazing	0.4	4.6	27.6	18.5
Total farm area	62.5	97.6	218.6	190.8
Total adjusted area	62.2	95.0	200.4	178.7
Total forage area	62.2	91.9	188.6	168.8
Percent				
Proportion of rough grazing	1	4	9	9
Livestock:	Average numbers per farm			
Dairy cows	108	124	216	184
Rearing cows			10	3
Cattle over 2 years	21	21	40	30
Cattle 1 to 2 years	41	46	84	79
Cattle under 1 year	68	92	153	155
Ewes		3	77	35
Other sheep	8	3	93	48
Units per farm				
Total grazing livestock units	175	201	373	319
GLU's per forage hectare	2.8	2.2	2.0	1.9
Percentage				
Dairy cows as % of GLU	62	62	58	58

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

Farm Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Dairy Farms			
Profit - £ per farm				
	Physical Farm Size			Upper
	Under 80ha	80 - 120ha	Over 120ha	25%*
Number of farms	5	9	34	12
Size in hectares (adjusted)	62.2	95.0	200.4	178.7
Number of dairy cows	108	124	216	184
Farm Output from:	£ per farm			
Milk	189,873	193,698	336,687	297,449
Cattle	45,187	60,579	107,798	121,217
Sheep and wool	-58	418	7,978	3,497
Other livestock	1,574	-26	63	628
Cereals		2,343	8,487	7,818
Other crops	4,602	1,504	5,194	3,741
BPS & coupled payments~	15,714	20,670	41,367	38,127
LFASS			2,359	1,660
Sundry farm income	6,279	5,148	12,758	16,101
Diversification surplus	-1,982	509	4,099	3,992
Output	261,190	284,843	526,790	494,229
Variable Costs:				
Concentrates	92,459	87,543	141,937	112,274
Roughages	11,057	7,802	12,468	8,143
Keep taken	5,711	1,884	3,738	2,308
Vet and medicine	12,580	11,304	16,450	12,032
Sundry livestock expenses	17,624	21,499	33,354	26,958
Seeds	787	986	3,072	2,141
Fertiliser and lime	10,976	11,808	23,165	20,068
Crop sprays	892	1,243	2,779	1,850
Other crop expenses	1,310	1,604	3,629	2,421
Total Variable Costs	153,396	145,673	240,590	188,194
Farm Gross Margin	107,794	139,169	286,200	306,035
Fixed Costs:				
Paid labour	165	16,248	46,421	33,080
Power and machinery	31,449	36,280	63,089	46,055
Overheads	19,154	19,721	30,884	25,280
Depreciation	43,628	38,939	67,879	61,665
Rent and interest	11,966	12,560	22,473	11,424
Total Fixed Costs	106,363	123,747	230,746	177,505
Profit	1,431	15,422	55,454	128,530

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE Dairy Farms				
Profit - £ per adjusted hectare				
	Physical Farm Size			Upper 25%*
	Under 80ha	80 - 120ha	Over 120ha	
Number of farms	5	9	34	12
Size in hectares (adjusted)	62.2	95.0	200.4	178.7
Number of dairy cows	108	124	216	184
Farm Output from:	£ per adjusted hectare			
Milk	3,055	2,038	1,680	1,665
Cattle	727	638	538	678
Sheep and wool	-1	4	40	20
Other livestock	25	0	0	4
Cereals		25	42	44
Other crops	74	16	26	21
BPS & coupled payments~	253	218	206	213
LFASS			12	9
Sundry farm income	101	54	64	90
Diversification surplus	-32	5	20	22
Output	4,202	2,998	2,628	2,766
Variable Costs:				
Concentrates	1,487	921	708	628
Roughages	178	82	62	46
Keep taken	92	20	19	13
Vet and medicine	202	119	82	67
Sundry livestock expenses	284	226	166	151
Seeds:	13	10	15	12
Fertiliser and lime	177	124	116	112
Crop sprays	14	13	14	10
Other crop expenses	21	17	18	14
Total Variable Costs	2,468	1,533	1,200	1,053
Farm Gross Margin	1,734	1,465	1,428	1,713
Fixed Costs:				
Paid labour	3	171	232	185
Power and machinery	506	382	315	258
Overheads	308	208	154	141
Depreciation	702	410	339	345
Rent and interest	193	132	112	64
Total Fixed Costs	1,711	1,302	1,151	993
Profit	23	162	277	719

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Dairy Farms			
Profit as a % of output				
	Physical Farm Size			Upper 25%*
	Under 80ha	80 - 120ha	Over 120ha	
Number of farms	5	9	34	12
Size in hectares (adjusted)	62.2	95.0	200.4	178.7
Number of dairy cows	108	124	216	184
Farm Output from:	% of output			
Milk	73	68	64	60
Cattle	17	21	20	25
Sheep and wool	0	0	2	1
Other livestock	1	0	0	0
Cereals		1	2	2
Other crops	2	1	1	1
BPS & coupled payments~	6	7	8	8
LFASS			0	0
Sundry farm income	2	2	2	3
Diversification surplus	-1	0	1	1
Output	100	100	100	100
Variable Costs:				
Concentrates	35	31	27	23
Roughages	4	3	2	2
Keep taken	2	1	1	0
Vet and medicine	5	4	3	2
Sundry livestock expenses	7	8	6	5
Seeds:	0	0	1	0
Fertiliser and lime	4	4	4	4
Crop sprays	0	0	1	0
Other crop expenses	1	1	1	0
Total Variable Costs	59	51	46	38
Farm Gross Margin^	41	49	54	62
Fixed Costs:				
Paid labour	0	6	9	7
Power and machinery	12	13	12	9
Overheads	7	7	6	5
Depreciation	17	14	13	12
Rent and interest	5	4	4	2
Total Fixed Costs	41	43	44	36
Profit	1	5	11	26

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES Dairy Farms				
	Physical Farm Size			Upper 25%*
	Under 80ha	80 - 120ha	Over 120ha	
Number of farms	5	9	34	12
Livestock: Number per farm				
Dairy cows	32	29	53	48
Heifers in calf	2	1	1	2
Stores over 1 year	13	29	57	70
Stores 6-12 months		2	6	6
Calves	19	20	26	6
Fat cattle	8	4	13	10
Store lambs				
Fat lambs			80	19
Fat sheep	19		20	24
Livestock: £ per head				
Dairy cows	617	539	545	594
Heifers in calf	1131	1592	1184	1402
Stores over 1 year	697	763	822	810
Stores 6-12 months		457	542	536
Calves	169	203	195	163
Fat cattle	1044	1035	1035	1005
Store lambs				
Fat lambs			69.14	78.15
Fat sheep	68.99		71.05	73.92
LIVESTOCK PURCHASES Dairy Farms				
	Physical Farm Size			Upper 25%*
	Under 80ha	80 - 120ha	Over 120ha	
Number of farms	5	9	34	12
Livestock: Number per farm				
Dairy cows	1	2	1	
Heifers in calf			2	
Stores over 1 year			3	
Stores 6-12 months			2	
Calves			1	0
Store lambs			12	14
Livestock: £ per head				
Dairy cows	865	1151	1066	
Heifers in calf			1537	
Stores over 1 year			811	
Stores 6-12 months			646	
Calves			204	170
Store lambs			40.00	32.72

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

Farm Business Survey

2016 Crop Year				
CROP YIELDS				
Dairy Farms				
	Physical Farm Size			Upper
	Under 80ha	80 - 120ha	Over 120ha	25%*
Number of farms	5	9	34	12
Crop yield:				
Tonnes per hectare				
Wheat		7.6	8.3	12.5
Barley		4.8	6.2	6.6
Oats and mixed cereals				
Potatoes				
Oil seed rape				
Crop output:				
£ per hectare				
Wheat		1,029	1,125	1,688
Barley		572	731	788
Oats and mixed cereals				
Potatoes				
Potato land let				
Oil seed rape				
Other cash crops				
Other cash crops land let			222	
Average prices (current crop year sales)				
£ per tonne				
Wheat				
Barley			104	
Oats and mixed cereals				
Potatoes				
Oil seed rape				
MILK AND GRAZING LIVESTOCK OUTPUT				
Dairy Farms				
	Physical Farm Size			Upper
	Under 80ha	80 - 120ha	Over 120ha	25%*
Number of farms	5	9	34	12
Milk production:				
Litres				
per farm	861,706	932,561	1,515,946	1,315,071
per cow	7,979	7,514	7,026	7,139
per forage hectare	13,863	10,152	8,036	7,790
%				
% winter milk	49%	49%	49%	50%
pence				
Price per litre	22.04	20.78	22.23	22.66
£				
Milk output per cow	1,758	1,561	1,561	1,615
Grazing livestock output per forage hectare	3,781	2,773	2,399	2,501

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

Farm Business Survey

2016 Crop Year					
PHYSICAL DATA	Mixed Farms				
	Your Farm	Physical Farm Size			Upper 25%*
		Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms		11	38	35	21
Crops:		Hectares per farm			
Wheat		0.4	3.3	22.6	14.2
Barley		12.9	33.1	79.7	47.5
Oats & mixed cereals			1.9	7.9	6.5
Potatoes		0.0	0.0	0.2	0.4
Potato land let		0.4	1.1	3.1	1.4
Oil seed rape			0.4	7.4	3.3
Other cash crops			0.3	2.2	0.4
Other cash crops land let		0.5	0.9	4.0	3.7
Set-aside and fallow		0.8	3.2	7.1	3.6
Roots and arable fodder		0.7	2.4	3.5	2.2
Grass principally for Hay		3.6	2.3	4.5	4.7
Silage		10.7	19.6	35.5	32.6
Grazing		28.8	40.6	97.1	68.6
Rough grazing		5.2	3.8	46.2	11.8
Total farm area		64.0	113.0	321.1	200.9
Total adjusted area		59.8	109.9	285.1	191.9
Total forage area		44.8	65.6	150.8	110.9
Livestock:		Average numbers per farm			
Rearing cows		6	39	91	70
Cattle over 2 years		7	10	20	20
Cattle 1 to 2 years		31	51	80	65
Cattle under 1 year		14	54	93	74
Ewes		125	104	188	142
Other sheep		135	129	246	187
		Units per farm			
Total grazing livestock units		59	108	202	162
GLU's per forage hectare		1.3	1.6	1.3	1.5

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

Farm Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Mixed Farms			
Profit - £ per farm				
	Physical Farm Size			Upper
	Under 80 ha	80 - 150 ha	Over 150 ha	25%*
Number of farms	11	38	35	21
Size in hectares (adjusted)	59.8	109.9	285.1	191.9
Farm Output from:	£ per farm			
Milk				
Cattle	24,973	64,913	124,810	99,062
Sheep and wool	13,368	11,632	25,284	20,003
Other livestock	173	247	4,168	-12
Cereals	7,656	28,572	92,489	57,676
Other crops	2,540	7,175	28,523	17,065
BPS and coupled payments~	14,180	29,421	63,828	47,613
LFASS	678	1,030	3,328	1,638
Sundry farm income	3,989	13,966	21,643	10,465
Diversification surplus	3,922	3,482	6,586	5,074
Output	71,480	160,438	370,660	258,585
Variable Costs:				
Concentrates	11,263	23,730	38,648	23,504
Roughages	712	2,794	3,043	2,285
Keep taken	778	2,280	2,227	2,265
Vet and medicine	2,019	3,726	7,753	5,588
Sundry livestock expenses	3,057	5,743	9,919	6,100
Seeds	1,552	3,517	10,231	6,022
Fertiliser and lime	5,616	12,444	31,786	19,071
Crop sprays	1,358	3,996	16,188	8,806
Other crop expenses	854	2,263	6,935	2,918
Total Variable Costs	27,209	60,494	126,729	76,557
Farm Gross Margin	44,271	99,944	243,931	182,027
Fixed Costs:				
Paid labour	791	3,657	28,444	10,355
Power and machinery	11,079	26,577	56,937	29,700
Overheads	11,885	19,021	36,850	22,567
Depreciation	10,904	30,398	59,521	36,478
Rent and interest	2,200	7,526	22,271	11,013
Total Fixed Costs	36,859	87,181	204,022	110,114
Profit	7,412	12,764	39,908	71,914

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE				
Mixed Farms				
Profit - £ per adjusted hectare				
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
Size in hectares (adjusted)	59.8	109.9	285.1	191.9
Farm Output from:	£ per adjusted hectare			
Milk				
Cattle	417	591	438	516
Sheep and wool	223	106	89	104
Other livestock	3	2	15	0
Cereals	128	260	324	301
Other crops	42	65	100	89
BPS and coupled payments~	237	268	224	248
LFASS	11	9	12	9
Sundry farm income	67	127	76	55
Diversification surplus	66	32	23	26
Output	1,195	1,460	1,300	1,348
Variable Costs:				
Concentrates	188	216	136	123
Roughages	12	25	11	12
Keep taken	13	21	8	12
Vet and medicine	34	34	27	29
Sundry livestock expenses	51	52	35	32
Seeds:	26	32	36	31
Fertiliser and lime	94	113	112	99
Crop sprays	23	36	57	46
Other crop expenses	14	21	24	15
Total Variable Costs	455	551	445	399
Farm Gross Margin	740	910	856	949
Fixed Costs:				
Paid labour	13	33	100	54
Power and machinery	185	242	200	155
Overheads	199	173	129	118
Depreciation	182	277	209	190
Rent and interest	37	68	78	57
Total Fixed Costs	616	793	716	574
Profit	124	116	140	375

* 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 Business Survey

2016 Crop Year				
FINANCIAL PERFORMANCE	Mixed Farms			
Profit as a % of output				
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
Size in hectares (adjusted)	59.8	109.9	285.1	191.9
Farm Output from:	% of output			
Milk				
Cattle	35	40	34	38
Sheep and wool	19	7	7	8
Other livestock	0	0	1	0
Cereals	11	18	25	22
Other crops	4	4	8	7
BPS and coupled payments~	20	18	17	18
LFASS	1	1	1	1
Sundry farm income	6	9	6	4
Diversification surplus	5	2	2	2
Output	100	100	100	100
Variable Costs:				
Concentrates	16	15	10	9
Roughages	1	2	1	1
Keep taken	1	1	1	1
Vet and medicine	3	2	2	2
Sundry livestock expenses	4	4	3	2
Seeds:	2	2	3	2
Fertiliser and lime	8	8	9	7
Crop sprays	2	2	4	3
Other crop expenses	1	1	2	1
Total Variable Costs	38	38	34	30
Farm Gross Margin^	62	62	66	70
Fixed Costs:				
Paid labour	1	2	8	4
Power and machinery	15	17	15	11
Overheads	17	12	10	9
Depreciation	15	19	16	14
Rent and interest	3	5	6	4
Total Fixed Costs	52	54	55	43
Profit^	10	8	11	28

* 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 Business Survey

2016 Crop Year				
LIVESTOCK SALES	Mixed Farms			
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
Livestock:	Number per farm			
Rearing cows	2	8	14	10
Heifers in calf		1	1	2
Stores over 1 year	9	19	14	11
Stores 6-12 months		6	11	
Calves	1	0	0	1
Fat cattle	37	67	110	78
Store lambs	4	2	13	22
Fat lambs	74	97	225	188
Fat sheep	69	97	181	144
	£ per head			
Rearing cows	1334	856	952	954
Heifers in calf		1629	1776	1727
Stores over 1 year	985	1008	1023	979
Stores 6-12 months		870	752	
Calves	358	349	273	327
Fat cattle	1326	1260	1318	1240
Store lambs	59.67	60.49	51.95	51.95
Fat lambs	77.61	76.23	77.11	77.86
Fat sheep	80.11	78.07	80.53	80.07

LIVESTOCK PURCHASES	Mixed Farms			
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
Livestock:	Number per farm			
Rearing cows	1	3	3	3
Heifers in calf	0	0	0	1
Stores over 1 year	17	24	36	15
Stores 6-12 months	16	30	33	21
Calves	1	14	2	7
Store lambs	1	74	156	117
	£ per head			
Rearing cows	1263	1443	1372	1537
Heifers in calf	1160	1183	1118	1023
Stores over 1 year	926	931	976	820
Stores 6-12 months	815	778	851	702
Calves	306	308	304	278
Store lambs	60.00	56.34	54.53	49.36

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

Farm Business Survey

2016 Crop Year				
CROP YIELDS				
Mixed Farms				
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
Crop yield:				
	Tonnes per hectare			
Wheat	5.2	8.1	8.6	9.0
Barley	4.9	5.8	6.0	6.1
Oats and mixed cereals		6.8	5.7	5.9
Potatoes	20.3	50.0	51.3	51.1
Oil seed rape		4.0	3.3	2.8
Crop output:				
	£ per hectare			
Wheat	706	1,117	1,149	1,225
Barley	571	701	765	747
Oats and mixed cereals		837	693	718
Potatoes	4,488	12,588	6,793	7,613
Potato land let	1,145	1,233	937	770
Oil seed rape		1,251	1,108	856
Other cash crops		897	1,315	1,036
Other cash crops land let		485	585	396
Average prices (current crop year sales) £ per tonne				
Wheat		138	132	137
Barley	112	123	130	123
Oats and mixed cereals		128	125	121
Potatoes	316	310	127	144
Oil seed rape		310	342	310

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

Farm Business Survey

2016 Crop Year				
MILK AND GRAZING LIVESTOCK OUTPUT	Mixed Farms			
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
Milk production:	Litres			
per farm				
per cow				
per forage hectare				
	%			
% winter milk				
	pence			
Price per litre				
	£			
Milk output per cow				
Grazing livestock output per forage hectare	855	1,166	996	1,074

SHEEP PERFORMANCE	Mixed Farms			
	Physical Farm Size			Upper 25%*
	Under 80 ha	80 - 150 ha	Over 150 ha	
Number of farms	11	38	35	21
	Number per farm			
Ewes to ram	146	100	183	149
Ewe deaths	3	6	10	8
Lambs marked	184	142	294	232
Lambs disposed	179	140	286	227
Cast ewes sold	22	18	45	28
	% Ewes to ram			
Ewe deaths	2	6	5	6
Lambs marked	126	142	160	155
Lambs disposed	123	140	156	152
Cast ewes sold	15	18	24	18

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