

Profit Snapshot: how does your farm business measure up?



National Advice Hub
T: 0300 323 0161
E: advice@fas.scot
W: www.fas.scot

Every year the Scottish Farm Business Survey produces national average datasets for you to benchmark your farm business against for your farm business performance.

1. Find your farm type here on the left.
2. Dig out your latest set of farm accounts from your accountants and compare your % net profit against **Farm Business Income as a % of Output** these figures are comparable.
3. Then compare your **Whole farm Gross margin**
4. Are you in the top 25% of performing farms or closer to the average figure?

To compare your farm accounts data in further detail and see what goes into these figures: Visit the [Whole Farm Benchmarks Tool 2021-2022 | fas.scot](#)

Profit Snapshot 1: Crop year 2021-22					
Farm Type	Number of farms	Farm Business Income % of Output		Whole Farm Gross Margin as % of Output	
		Top 25%	Average	Top 25%	Average
Dairy	45	30	19	66	57
General Cropping	29	36	22	82	78
Specialist Cereals	45	41	27	83	78
Mixed farms	90	31	17	70	65
Livestock farms					
		Farm Business Income % of Output		Whole Farm Gross Margin as % of Output	
		Top 25%	Average	Top 25%	Average
Specialist Beef (LFA)	98	29	14	74	66
Mixed cattle & Sheep (LFA)	52	27	15	73	68
Specialist Sheep (LFA)	26	32	12	77	71

Output: from all farm enterprises, subsidies and diversification that uses farm resources.

Farm Business Income (FBI): Includes income from farming, support payments and farm diversification. FBI reflects actual incomes of farm businesses and is similar to net profit.

Whole Farm Gross Margin: Your total farm output minus your total variable costs

For Dairy and Livestock farmers

How does your business compare to farms similar to your own for some simple performance measures?

1. Choose farm type
2. Identify the performance measures from your farm productivity data
3. How does your business compare?
5. For more information visit [Whole Farm Benchmarks Tool 2021-22 | Helping farmers in Scotland | Farm Advisory Service \(FAS.scot\)](#). Investigate your business financial performance in more detail against farms similar in size and type to your own.

Profit Snapshot 2: Crop year 2021-22						
Performance and Productivity						
Farm Type	Performance measure	Number of Farms				
Dairy		45	Top 25%	Average		
	Litres of milk / cow		7555	7573		
	Milk price: p / litre		33.0	31.8		
Specialist Beef with sheep (LFA)		98	% Breeding cow numbers		% Ewes to Ram	
			Top 25%	Average	Top 25%	Average
	Birth Rate		91	86		
	Lambs disposed				153	143
Mixed Cattle & Sheep (LFA)		52	% Breeding cow numbers		% Ewes to Ram	
			Top 25%	Average	% Rough Grazing	
	Birth Rate		89	86	under 80%	Over 80%
	Lambs Disposed average				132	87
Specialist Sheep (LFA)		26			% Ewes to Ram	
					Northern Avg	Southern Avg
	Lambs disposed				82	115

% **Breeding cow numbers** include breeding heifer replacements

The farm types are based on the balance of enterprises.

- Specialist Sheep
Farms in the LFA with most production coming from sheep (mainly hard hill).
- Specialist Beef (LFA)
Farms in the LFA with most production coming from beef.
- Cattle & Sheep (LFA)
Farms in the LFA with production balanced between beef and sheep.
- Specialist Cereals
Farms where most production coming from cereals and oilseeds.
- General Cropping
Farms where a significant share of crop production includes intensive crops like potatoes.
- Dairy
Farms where most production comes from dairy cows.
- Mixed
Lowland farms where no enterprise dominates production

