

## **WHOLE FARM DATA**

## SOURCE OF CONTENTS FOR 2016

The data for England and Scotland has been produced using information from the Farm Business Survey 2014/15 (conducted by six University Research Centres in England) and the Farm Accounts Survey 2014/15 (conducted by SRUC in Scotland).

Data has been sourced from the publications listed below:

- Farm Accounts in England 2014/2015, *December 2015*
- Economic Report on Scottish Agriculture 2016 Edition, *June 2016*

Full information can be found at:

- [www.gov.uk/government/statistics/farm-accounts-in-england](http://www.gov.uk/government/statistics/farm-accounts-in-england)[www.gov.scot/Topics/Statistics/Browse/Agriculture-Fisheries/Publications](http://www.gov.scot/Topics/Statistics/Browse/Agriculture-Fisheries/Publications)
- [www.gov.scot/Topics/Statistics/Browse/Agriculture-Fisheries/Publications](http://www.gov.scot/Topics/Statistics/Browse/Agriculture-Fisheries/Publications)

The data represented in the following tables shows **2014/15** information presented by performance band rather than farm size. Farms are allocated to performance bands according to the output and input values for farm type. The performance bands reported represent the top 25 per cent (higher) and bottom 25 per cent (lower) against the average for the farm type. This data is seen to be useful when benchmarking.

Farm Business Income (FBI) is the headline measure of farm incomes in the UK. FBI reflects actual incomes of farm businesses and is, in most cases, very similar to net profit. Any differences are explained by calculation of depreciation before any grant and explicit account of any diversification using farm resources (sundry farm income now excludes most forms of diversification except contracting).

The tables present the data on a £ per farm basis and show the (decoupled) Single Farm Payment and all output (and costs) associated with diversification removed from total output and added back to FBI after all other agricultural costs have been considered. In addition, FBI has been presented as £/ha or £/100 ewes.

## DESCRIPTION OF FARM TYPES

The farm types are characterised with reference to EC typology. Farm types in England and Scotland are measured by standard output (SO).

*Note:* Scottish data excludes specialist pig, specialist poultry and horticulture. English data excludes specialist sheep and specialist beef.

### England farm types

*LFA grazing livestock farms:* Farms with 50% or more 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.

*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 more than two-thirds of the total SO comes from dairy cows, including followers.

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

*General cropping farms:* Farms with more than 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.

*Pig farms:* Farms with more than two-thirds of the total SO coming from pigs.

*Poultry farms:* Farms with more than two-thirds of the total SO coming from poultry.

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

*Mixed farms:* Farms where no enterprise contributes more than two-thirds of the total SO and includes a mixture of cattle and sheep and pigs and poultry.

### **Scotland farm types**

*Specialist sheep (LFA) farms:* Farms in the less favoured areas with more than two-thirds of the total SO coming from sheep.

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

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

*Lowland cattle and sheep farms:* Farms not in the less favoured areas with more than two-thirds of the total SO coming from sheep and beef cattle together.

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

*Cereal farms:* Farms where more than two-thirds of the total SO comes from cereals and oilseeds.

*General cropping farms:* Other farms where more than two-thirds of the total SO comes from all crops.

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

## DEFINITION OF TERMS

### Enterprise output

Returns for an enterprise plus transfers out and the value of produce used or consumed for which no cash is receivable (by the business) less expenditure on, and transfers in of livestock. Agri environmental payments have been detailed in the English data however this was not available for Scotland. SFP and diversification 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 (purchases of livestock are not treated as variable costs but deducted in the calculation of the appropriate enterprise outputs)

### Gross margin

Total farm output less the sum of variable costs of the enterprises comprising the business.

### 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, leasing and hire, depreciation.
- Overheads - property repairs, rates, insurance, depreciation\*, rent, interest (bank, HP and loans) and miscellaneous (e.g. office).

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

### Farm Business Income (FBI)

Gross margin less the sum of the fixed costs, less SFP and diversification.

## ENGLAND - LFA GRAZING LIVESTOCK FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	29,600	59,100	83,600
Crops	1,100	3,900	2,900
Agri-environment	4,000	9,700	21,300
Other	1,100	2,600	1,855
	<u>35,800</u>	<u>75,300</u>	<u>109,655</u>
VARIABLE COSTS			
Livestock specific costs	16,800	26,800	33,700
Crop specific costs	3,400	6,500	6,900
Contract costs	2,900	3,600	3,700
Casual labour	1,100	1,400	2,300
Sundry costs	2	102	109
	<u>24,202</u>	<u>38,402</u>	<u>46,709</u>
GROSS MARGIN	<u>11,598</u>	<u>36,898</u>	<u>62,946</u>
FIXED COSTS			
Labour	1,300	2,700	5,193
Power and machinery	11,441	17,576	18,500
Overheads	16,500	21,400	24,000
	<u>29,241</u>	<u>41,676</u>	<u>47,693</u>
FARM BUSINESS INCOME ( <i>excl. SFP and diversification</i> )	<u>-17,643</u>	<u>- 4,778</u>	<u>15,253</u>
SFP	7,100	16,000	22,800
Diversification surplus	400	2,300	3,800
FARM BUSINESS INCOME	<u>-10,143</u>	<u>13,522</u>	<u>41,853</u>
Farm Business Income £/ha	<u>- 137</u>	<u>98</u>	<u>200</u>
No. of farms in sample	33	120	84
Average farm size (ha)	74	138	209
No. of ewes	158	353	497
No. of breeding cows	23	28	26
Annual labour units	1.2	1.5	1.5

## ENGLAND - LOWLAND GRAZING LIVESTOCK FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	26,000	60,800	78,500
Crops	5,100	10,800	17,000
Agri-environment	2,100	5,300	10,900
Other	1,688	6,200	7,300
	<u>34,888</u>	<u>83,100</u>	<u>113,700</u>
VARIABLE COSTS			
Livestock specific costs	12,500	25,900	25,800
Crop specific costs	4,800	8,600	7,900
Contract costs	4,200	6,300	6,500
Casual labour	600	900	1,400
Sundry costs	8	500	225
	<u>22,108</u>	<u>42,200</u>	<u>41,825</u>
GROSS MARGIN	<u>12,780</u>	<u>40,900</u>	<u>71,875</u>
FIXED COSTS			
Labour	1,314	5,415	5,435
Power and machinery	11,128	18,839	18,900
Overheads	14,900	24,700	26,300
	<u>27,342</u>	<u>48,954</u>	<u>50,635</u>
FARM BUSINESS INCOME ( <i>excl. SFP and diversification</i> )	<u>-14,562</u>	<u>- 8,054</u>	<u>21,240</u>
SFP	7,900	14,600	21,100
Diversification surplus	800	5,300	13,000
FARM BUSINESS INCOME	<u>- 5,862</u>	<u>11,846</u>	<u>55,340</u>
Farm Business Income £/ha	<u>- 98</u>	<u>118</u>	<u>371</u>
No. of farms in sample	46	156	87
Average farm size (ha)	60	100	149
No. of ewes	57	174	256
No. of breeding cows	20	25	22
Annual labour units	1.2	1.7	1.5

## ENGLAND - DAIRY FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	281,400	494,800	610,400
Crops	15,300	30,300	39,200
Agri-environment	4,000	5,600	5,300
Other	7,700	6,300	11,600
	<u>308,400</u>	<u>537,000</u>	<u>666,500</u>
VARIABLE COSTS			
Livestock specific costs	147,400	222,400	231,100
Crop specific costs	24,500	36,300	40,700
Contract costs	19,100	26,200	39,000
Casual labour	3,500	7,500	3,900
Sundry costs	81	181	428
	<u>194,581</u>	<u>292,581</u>	<u>315,128</u>
GROSS MARGIN	<u>113,819</u>	<u>244,419</u>	<u>351,372</u>
FIXED COSTS			
Labour	25,801	42,227	44,102
Power and machinery	45,911	64,758	61,118
Overheads	67,682	90,682	97,671
	<u>139,394</u>	<u>197,667</u>	<u>202,891</u>
FARM BUSINESS INCOME ( <i>excl. SFP and diversification</i> )	<u>- 25,575</u>	<u>46,752</u>	<u>148,481</u>
SFP	16,200	24,700	28,200
Diversification surplus	4,500	4,600	9,400
FARM BUSINESS INCOME	<u>- 4,875</u>	<u>76,052</u>	<u>186,081</u>
Farm Business Income £/ha	<u>- 45</u>	<u>475</u>	<u>1,045</u>
No. of farms in sample	75	141	70
Average farm size (ha)	108	160	178
No. dairy cows	114	173	227
Annual labour units	3.1	4.2	4.2

## ENGLAND - CEREAL FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	9,300	8,300	1,400
Crops	110,800	203,800	214,000
Agri-environment	6,300	8,700	9,800
Other	12,900	29,294	18,500
	<u>139,300</u>	<u>250,094</u>	<u>243,700</u>
VARIABLE COSTS			
Livestock specific costs	5,700	4,500	900
Crop specific costs	57,500	88,500	80,600
Contract costs	11,600	16,200	23,600
Casual labour	1,200	1,800	2,100
Sundry costs	188	1,600	1,200
	<u>76,188</u>	<u>112,600</u>	<u>108,400</u>
GROSS MARGIN	<u>63,112</u>	<u>137,494</u>	<u>135,300</u>
FIXED COSTS			
Labour	9,919	19,100	10,000
Power and machinery	42,148	55,162	37,100
Overheads	50,037	71,746	42,592
	<u>102,104</u>	<u>146,008</u>	<u>89,692</u>
FARM BUSINESS INCOME ( <i>excl. SFP and diversification</i> )	<u>- 38,992</u>	<u>- 8,514</u>	<u>45,608</u>
SFP	23,900	36,700	38,000
Diversification surplus	5,000	13,200	23,200
FARM BUSINESS INCOME	<u>- 10,092</u>	<u>41,386</u>	<u>106,808</u>
Farm Business Income £/ha	<u>-66</u>	<u>184</u>	<u>492</u>
No. of farms in sample	86	192	90
Average farm size (ha)	152	225	217
Cereals (ha)	81	121	114
Annual labour units	1.6	2.1	1.4



## ENGLAND - GENERAL CROPPING FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	10,500	20,700	9,700
Crops	99,800	401,600	361,000
Agri-environment	3,300	8,000	17,300
Other	3,800	38,000	31,100
	<u>117,400</u>	<u>468,300</u>	<u>419,100</u>
VARIABLE COSTS			
Livestock specific costs	6,100	10,800	6,000
Crop specific costs	50,000	158,300	121,600
Contract costs	11,900	22,400	36,800
Casual labour	5,700	17,800	7,600
Sundry costs	32	1,600	3,600
	<u>73,732</u>	<u>210,900</u>	<u>175,600</u>
GROSS MARGIN	<u>43,668</u>	<u>257,400</u>	<u>243,500</u>
FIXED COSTS			
Labour	13,300	66,300	24,900
Power and machinery	32,857	86,651	60,400
Overheads	37,700	120,600	83,500
	<u>83,857</u>	<u>273,551</u>	<u>168,800</u>
FARM BUSINESS INCOME (excl. SFP and diversification)	<u>- 40,189</u>	<u>- 16,151</u>	<u>74,700</u>
SFP	14,800	42,000	47,900
Diversification surplus	2,900	16,000	20,600
FARM BUSINESS INCOME	<u>- 22,489</u>	<u>41,849</u>	<u>143,200</u>
Farm Business Income £/ha	<u>- 227</u>	<u>163</u>	<u>497</u>
No. of farms in sample	26	92	44
Average farm size (ha)	99	257	288
Cereals (ha)	39	109	114
Potatoes (ha)	5	13	7.8
Other crops (ha)	24	82	109
Annual labour units	2.2	5.6	2.3

## ENGLAND - SPECIALIST PIG FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	-	487,700	703,900
Crops	-	19,000	63,300
Agri-environment	-	700	5,600
Other	-	1,723	10,900
	-	509,123	783,700
VARIABLE COSTS			
Livestock specific costs	-	336,300	354,000
Crop specific costs	-	8,600	17,300
Contract costs	-	6,800	18,000
Casual labour	-	3,100	4,400
Sundry costs	-	9	88
	-	354,809	393,788
GROSS MARGIN	-	154,314	389,912
FIXED COSTS			
Labour	-	38,300	85,750
Power and machinery	-	42,701	76,219
Overheads	-	64,550	96,300
	-	145,551	258,269
FARM BUSINESS INCOME ( <i>excl. SFP and diversification</i> )	-	8,763	131,643
SFP	-	4,800	18,700
Diversification surplus	-	5,300	4,100
FARM BUSINESS INCOME	-	18,863	154,443
Farm Business Income £/ha	-	484	1,266
No. of farms in sample	-	38	23
Average farm size (ha)	-	39	122
No. of sows	-	189	343
No. of other pigs	-	2,304	4,204
Annual labour units	-	2.8	4.7

## ENGLAND - SPECIALIST POULTRY FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	154,800	1,110,100	1,549,200
Crops	2,800	41,700	45,500
Agri-environment	1,800	4,200	1,500
Other	1,800	5,400	4,300
	<u>161,200</u>	<u>1,161,400</u>	<u>1,600,500</u>
VARIABLE COSTS			
Livestock specific costs	93,200	720,300	934,200
Crop specific costs	900	16,100	19,000
Contract costs	3,100	15,300	19,900
Casual labour	3,500	15,200	2,300
Sundry costs	1	76	5
	<u>100,701</u>	<u>766,976</u>	<u>975,405</u>
GROSS MARGIN	<u>60,499</u>	<u>394,424</u>	<u>625,095</u>
FIXED COSTS			
Labour	8,800	108,348	82,400
Power and machinery	16,805	65,552	94,211
Overheads	45,563	193,675	169,879
	<u>71,168</u>	<u>367,575</u>	<u>346,490</u>
FARM BUSINESS INCOME (excl. SFP and diversification)	<u>- 10,669</u>	<u>26,849</u>	<u>278,605</u>
SFP	3,100	9,200	9,900
Diversification surplus	2,800	32,500	76,500
FARM BUSINESS INCOME	<u>- 4,769</u>	<u>68,549</u>	<u>365,005</u>
Farm Business Income £/ha	<u>- 207</u>	<u>993</u>	<u>5,290</u>
No. of farms in sample	17	45	21
Average farm size (ha)	23	69	69
No. hens and pullets in lay	6,338	18,339	4,689
Other poultry	3,474	50,209	144,199
Annual labour units	1.7	6.8	4.0

## ENGLAND - HORTICULTURE FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	500	1,300	500
Crops	33,800	344,900	485,200
Agri-environment	1,700	2,800	800
Other	1,400	6,200	15,000
	<u>37,400</u>	<u>355,200</u>	<u>501,500</u>
VARIABLE COSTS			
Livestock specific costs	200	1,000	300
Crop specific costs	11,700	147,200	167,900
Contract costs	300	5,600	7,500
Casual labour	1,200	41,600	55,000
Sundry costs	588	3,902	2
	<u>13,988</u>	<u>199,302</u>	<u>230,702</u>
GROSS MARGIN	<u>23,412</u>	<u>155,898</u>	<u>270,798</u>
FIXED COSTS			
Labour	5,600	72,914	101,716
Power and machinery	5,025	29,770	31,704
Overheads	11,400	56,300	63,516
	<u>22,025</u>	<u>158,984</u>	<u>196,936</u>
FARM BUSINESS INCOME ( <i>excl. SFP and diversification</i> )	<u>1,387</u>	<u>- 3,086</u>	<u>73,862</u>
SFP	1,200	5,200	3,100
Diversification surplus	3,400	8,500	21,700
FARM BUSINESS INCOME	<u>5,987</u>	<u>10,614</u>	<u>98,662</u>
Farm Business Income £/ha	<u>499</u>	<u>265</u>	<u>3,946</u>
No. of farms in sample	27	105	54
Average farm size (ha)	12	40	25
Annual labour units	2.0	8.2	8.4

## ENGLAND - MIXED FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	36,500	78,300	163,200
Crops	31,200	63,200	139,600
Agri-environment	4,700	7,000	13,800
Other	3,400	10,700	11,800
	<u>75,800</u>	<u>159,200</u>	<u>328,400</u>
VARIABLE COSTS			
Livestock specific costs	22,300	45,400	75,900
Crop specific costs	19,800	30,700	60,400
Contract costs	6,200	9,600	19,900
Casual labour	1,600	1,700	3,800
Sundry costs	436	264	400
	<u>50,336</u>	<u>87,664</u>	<u>160,400</u>
GROSS MARGIN	<u>25,464</u>	<u>71,536</u>	<u>168,000</u>
FIXED COSTS			
Labour	7,910	11,509	24,500
Power and machinery	21,648	34,649	51,700
Overheads	24,899	40,937	63,821
	<u>54,457</u>	<u>87,095</u>	<u>140,021</u>
FARM BUSINESS INCOME (excl. SFP and diversification)	<u>-28,993</u>	<u>- 15,559</u>	<u>27,979</u>
SFP	13,700	19,000	36,500
Diversification surplus	3,700	6,200	11,300
FARM BUSINESS INCOME	<u>-11,593</u>	<u>9,641</u>	<u>75,779</u>
Farm Business Income £/ha	<u>- 126</u>	<u>77</u>	<u>340</u>
No. of farms in sample	42	88	71
Average farm size (ha)	92	126	223
No. of ewes	109	111	198
No. of breeding cows	13	16	27
No. of dairy cows	2.4	3.8	5.7
No. of sows	2.6	5.2	5.9
Cereals (ha)	28	43.5	87.7
Annual labour units	1.7	2.1	2.7

## SCOTLAND - SPECIALIST SHEEP (LFA) FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	35,083	40,434	61,754
Crops	1,242	1,300	1,515
Other	24,179	13,377	9,641
	<u>60,504</u>	<u>55,111</u>	<u>72,910</u>
VARIABLE COSTS			
Livestock expenses	20,213	20,765	22,771
Crop expenses	4,278	4,240	4,105
	<u>24,491</u>	<u>25,005</u>	<u>26,876</u>
GROSS MARGIN	<u>36,013</u>	<u>30,106</u>	<u>46,034</u>
FIXED COSTS			
Other costs	68,296	52,398	55,252
	<u>68,296</u>	<u>52,398</u>	<u>55,252</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>-32,283</u>	<u>- 22,292</u>	<u>- 9,218</u>
Subsidies	23,923	33,209	44,268
Diversification surplus	1,461	855	1,322
FARM BUSINESS INCOME	<u>- 6,899</u>	<u>11,772</u>	<u>36,372</u>
Farm Business Income £/100 ewes	<u>- 1,282</u>	<u>2,012</u>	<u>4,889</u>
No. of farms in sample	10	38	10
Average farm size (ha)	631	721	1,008
No. of ewes	538	585	744
No. of breeding cows	9	6	6
SLR	3.0	3.0	4.0

## SCOTLAND - SPECIALIST BEEF (LFA) FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	71,000	105,652	136,467
Crops	6,219	8,288	6,593
Other	4,443	8,773	12,229
	<u>81,662</u>	<u>122,713</u>	<u>155,289</u>
VARIABLE COSTS			
Livestock expenses	37,816	44,274	48,859
Crop expenses	13,443	18,835	21,980
	<u>51,259</u>	<u>63,109</u>	<u>70,839</u>
GROSS MARGIN	<u>30,403</u>	<u>59,604</u>	<u>84,450</u>
FIXED COSTS			
Other costs	77,788	82,199	88,179
	<u>77,788</u>	<u>82,199</u>	<u>88,179</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>-47,385</u>	<u>- 22,595</u>	<u>- 3,729</u>
Subsidies	39,177	47,191	63,319
Diversification surplus	- 2,180	1,083	3,684
	<u>-10,388</u>	<u>25,679</u>	<u>63,274</u>
FARM BUSINESS INCOME	<u>-10,388</u>	<u>25,679</u>	<u>63,274</u>
Farm Business Income £/ha	<u>- 33</u>	<u>127</u>	<u>303</u>
No. of farms in sample	34	135	34
Average farm size (ha)	314	202	209
No. of ewes	205	184	192
No. of breeding cows	69	86	99
SLR	2.0	2.0	3.0

## SCOTLAND - CATTLE AND SHEEP (LFA) FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	99,266	97,723	197,009
Crops	4,053	2,510	4,778
Other	2,667	9,863	10,598
	<u>105,986</u>	<u>110,096</u>	<u>212,385</u>
VARIABLE COSTS			
Livestock expenses	50,491	46,807	77,305
Crop expenses	13,436	12,177	22,833
	<u>63,927</u>	<u>58,984</u>	<u>100,138</u>
GROSS MARGIN	<u>42,059</u>	<u>51,112</u>	<u>112,247</u>
FIXED COSTS			
Other costs	85,324	78,809	124,272
	<u>85,324</u>	<u>78,809</u>	<u>124,272</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>- 43,265</u>	<u>- 27,697</u>	<u>- 12,025</u>
Subsidies	46,991	52,658	91,547
Diversification surplus	- 3,998	1,226	6,912
FARM BUSINESS INCOME	<u>- 272</u>	<u>26,187</u>	<u>86,434</u>
Farm Business Income £/ha	<u>0</u>	<u>43</u>	<u>71</u>
No. of farms in sample	14	54	14
Average farm size (ha)	703	609	1221
No. of ewes	605	671	1151
No. of breeding cows	51	54	94
No. of other cattle	81	74	141
SLR	4.0	4.0	7.0



## SCOTLAND - LOWLAND CATTLE AND SHEEP FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	60,239	109,485	167,000
Crops	3,371	12,872	23,792
Other	3,878	9,157	5,153
	<u>67,488</u>	<u>131,514</u>	<u>195,945</u>
VARIABLE COSTS			
Livestock expenses	34,549	48,037	60,865
Crop expenses	11,088	19,526	26,577
	<u>45,637</u>	<u>67,563</u>	<u>87,442</u>
GROSS MARGIN	<u>21,851</u>	<u>63,951</u>	<u>108,503</u>
FIXED COSTS			
Other costs	56,483	76,765	88,114
	<u>56,483</u>	<u>76,765</u>	<u>88,114</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>-34,632</u>	<u>- 12,814</u>	<u>20,389</u>
Subsidies	27,773	36,746	41,725
Diversification surplus	130	1,681	6,091
FARM BUSINESS INCOME	<u>- 6,729</u>	<u>25,613</u>	<u>68,205</u>
Farm Business Income £/ha	<u>- 29</u>	<u>113</u>	<u>381</u>
No. of farms in sample	8	29	8
Average farm size (ha)	92	135	167
No. of ewes	231	226	179
No. of breeding cows	39	51	71
SLR	2.0	3.0	3.0

## SCOTLAND - DAIRY FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	370,274	434,294	584,078
Crops	12,927	9,708	7,112
Other	6,093	9,157	8,190
	<u>389,294</u>	<u>453,159</u>	<u>599,380</u>
VARIABLE COSTS			
Livestock expenses	186,840	196,974	237,493
Crop expenses	36,819	32,266	35,746
	<u>223,659</u>	<u>229,240</u>	<u>273,239</u>
GROSS MARGIN	<u>165,635</u>	<u>223,919</u>	<u>326,141</u>
FIXED COSTS			
Other costs	197,040	190,836	215,017
	<u>197,040</u>	<u>190,836</u>	<u>215,017</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>- 31,405</u>	<u>33,083</u>	<u>111,124</u>
Subsidies	31,754	36,033	51,928
Diversification surplus	- 335	- 644	- 1,967
FARM BUSINESS INCOME	<u>14</u>	<u>68,472</u>	<u>161,085</u>
Farm Business Income £/ha	<u>0</u>	<u>448</u>	<u>895</u>
No. of farms in sample	12	47	12
Average farm size (ha)	162	153	180
No. of dairy cows	163	167	211
Output yield per dairy cow (lt)	6,397	7,221	7,834
Revenue value (ppl)	28.12	29.83	31.63
SLR	5.0	5.0	6.0

## SCOTLAND - CEREAL FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	14,761	14,990	16,784
Crops	112,585	130,560	161,834
Other	16,414	18,213	37,816
	<u>143,760</u>	<u>163,763</u>	<u>216,434</u>
VARIABLE COSTS			
Livestock expenses	11,122	8,467	8,700
Crop expenses	62,959	61,306	70,444
	<u>74,081</u>	<u>69,773</u>	<u>79,144</u>
GROSS MARGIN	<u>69,679</u>	<u>93,990</u>	<u>137,290</u>
FIXED COSTS			
Other costs	137,130	119,778	136,526
	<u>137,130</u>	<u>119,778</u>	<u>136,526</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>- 67,451</u>	<u>- 25,788</u>	<u>764</u>
Subsidies	31,697	33,180	39,690
Diversification surplus	4,107	8,837	25,937
FARM BUSINESS INCOME	<u>- 31,647</u>	<u>16,229</u>	<u>66,391</u>
Farm Business Income £/ha	<u>- 183</u>	<u>98</u>	<u>367</u>
No. of farms in sample	17	65	17
Average farm size (ha)	173	166	181
Cereals (ha)	117	114	126
SLR	2.0	2.0	2.0

## SCOTLAND - GENERAL CROPPING FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	16,530	22,477	32,685
Crops	131,901	148,268	173,345
Other	18,784	23,131	62,204
	<u>167,215</u>	<u>193,876</u>	<u>268,234</u>
VARIABLE COSTS			
Livestock expenses	8,009	11,125	19,238
Crop expenses	57,196	60,270	68,337
	<u>65,205</u>	<u>71,395</u>	<u>87,575</u>
GROSS MARGIN	<u>102,010</u>	<u>122,481</u>	<u>180,659</u>
FIXED COSTS			
Other costs	136,274	134,034	161,029
	<u>136,274</u>	<u>134,034</u>	<u>161,029</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>- 34,264</u>	<u>- 11,553</u>	<u>19,630</u>
Subsidies	27,464	33,152	33,108
Diversification surplus	552	5,336	16,285
FARM BUSINESS INCOME	<u>- 6,248</u>	<u>26,935</u>	<u>69,023</u>
Farm Business Income £/ha	<u>- 40</u>	<u>162</u>	<u>392</u>
No. of farms in sample	15	58	15
Average farm size (ha)	157	166	176
Cereals (ha)	92	96	106
Potatoes (ha)	13	14	14
Other crops (ha)	17	15	16
SLR	3.0	3.0	3.0

## SCOTLAND - MIXED FARMS

	Lower £/farm	Average £/farm	Higher £/farm
OUTPUT			
Livestock	75,675	87,381	108,764
Crops	68,782	65,839	56,442
Other	14,443	11,587	7,452
	<u>158,900</u>	<u>164,807</u>	<u>172,658</u>
VARIABLE COSTS			
Livestock expenses	36,003	37,343	42,659
Crop expenses	46,195	43,588	34,256
	<u>82,198</u>	<u>80,931</u>	<u>76,915</u>
GROSS MARGIN	<u>76,702</u>	<u>83,876</u>	<u>95,743</u>
FIXED COSTS			
Other costs	147,794	114,054	82,508
	<u>147,794</u>	<u>114,054</u>	<u>82,508</u>
FARM BUSINESS INCOME ( <i>excl. subsidies and diversification</i> )	<u>- 71,092</u>	<u>- 30,178</u>	<u>13,235</u>
Subsidies	39,002	38,950	31,307
Diversification surplus	3,899	2,734	1,884
FARM BUSINESS INCOME	<u>- 28,191</u>	<u>11,506</u>	<u>46,426</u>
Farm Business Income £/ha	<u>- 140</u>	<u>66</u>	<u>349</u>
No. of farms in sample	18	72	18
Average farm size (ha)	202	175	133
No. of ewes	80	90	47
No. of breeding cows	46	42	26
No. of other cattle	117	119	124
Cereals (ha)	69	69	63
SLR	2.0	2.0	2.0

