

POLICY, ECONOMICS AND STATISTICS DIVISION

# Northern Ireland Farm Performance Indicators 2020/21



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Department of  
**Agriculture, Environment  
and Rural Affairs**

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## **FOREWORD**

The principal function of the Farm Business Survey (FBS) is to inform the UK Government agricultural policy makers of the current financial state of the different sectors of UK farming. However, the FBS also provides a wealth of physical and financial data which are collated, analysed and presented in this annual Farm Performance Indicators publication.

A range of physical and financial performances for each of the main farm enterprises is presented, against which producers can assess, or benchmark, the performance of their own particular enterprises. In addition, fixed costs data by farm type are also available so that farmers can make some assessment of their expenditure on overheads. The performance data refer to results achieved by farmers with annual management accounts ending within a six month period beginning January 2021.

It is hoped that farmers will find this performance data useful. Policy, Economics & Statistics Division, DAERA, would welcome any suggestions for changes in content or format from users of the data and these can be forwarded to Myles Patton, whose contact details are shown on page 2.

**Seamus McErlean**

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April 2022**

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## **NORTHERN IRELAND FARM PERFORMANCE INDICATORS**

In recent years, 'benchmarking' has become the widely accepted term used when comparing the performance of individual businesses against standards of performance set for their industrial sectors. As far as agricultural production is concerned, this is not a new process. Farmers have been comparing the performance of their enterprises and businesses with published data since the 1930s.

### ***Source of farm performance data for Northern Ireland***

In Northern Ireland, farm accounts from a representative sample of 360 farms across Northern Ireland are submitted to the Farm Business Survey (FBS). These are processed in gross margin format by Policy, Economics & Statistics Division of the Department of Agriculture, Environment and Rural Affairs (DAERA). This means that, in addition to whole farm data, detailed physical and financial data for individual farm enterprises are available for comparison purposes.

### ***Classification of farm performance data***

Each of the enterprise performances is assessed on the basis of either gross margin per head or gross margin per hectare. Given the range in performance achieved by producers, the gross margin of each farm enterprise is generally classified under one of four headings viz:- excellent, good, moderate and poor. The good and moderate categories comprise all the enterprises with gross margins within one standard deviation above and below the mean value respectively. Those enterprises with performances which fall within the range one and

two standard deviations above and below the mean performance respectively, comprise the excellent and poor categories. When there is a normal distribution of results, the excellent category includes approximately 15% of farms, good 33%, moderate 33% and poor 15%. Approximately 4% of the farm enterprises in the sample are excluded, that is the 2% of results which are beyond two standard deviations on either side of the mean result. An 'excellent' or 'good' gross margin represents an above average performance whereas 'moderate' or 'poor' represent a below average performance.

### ***Assessment of performance***

By comparing an enterprise's performance with that of the published 'farm performance indicators', the farmer can immediately assess where the performance of the enterprise is in relation to the range in performances being achieved by other producers. More detailed analysis of an enterprise's performance can assist the farmer to identify the strengths and/or weaknesses in the performance of the particular enterprise. This can then be fed back into the management process thereby leading to an improvement not only in enterprise performance but also in whole farm performance.

### ***Area Based Subsidy Payments***

As area based subsidy schemes are decoupled from production and not linked to any particular enterprise, their associated payments are **not** included in enterprise output. Therefore, the Gross Margin results presented in this publication **exclude subsidies**.

## ***Interpretation of data***

When comparing individual enterprise data against the performance indicators, it is most unlikely that each aspect of performance will be in the same farm performance category. For instance, some criteria could be in the 'excellent' category while others may not. If improvements are sought in overall enterprise performance, it is important to consider all of the impacts of any proposed change on other criteria. Therefore, care must be taken when trying to improve performance and it may be worthwhile to seek advice to ensure that proposals are sound and do not have an adverse effect on other performance criteria.

Farmers should be aware of how the performances of their enterprises compare with other farms and be able to determine which criteria, if any, can be improved. This analysis is likely to be the first step for many farmers on a pathway to try to improve their farm income.

Many sources of farm performance data are available in the UK, mainly from the universities which collect and analyse data on behalf of the Department of the Environment, Food and Rural Affairs (DEFRA) for the FBS in England and Wales. For Northern Ireland farmers, data derived from the NI FBS can be obtained by contacting:

Policy, Economics & Statistics Division, Room 814, Dundonald House,  
Upper Newtownards Road, Ballymiscaw, Belfast, BT4 3SB

Tel: 028 9052 4750

or on the Department of Agriculture, Environment and Rural Affairs web site at:

<http://www.daera-ni.gov.uk>



## SUMMARY OF MAIN ENTERPRISE GROSS MARGINS, 2020/21

	GROSS MARGIN	
	AVERAGE	EXCELLENT
	£ per head	
<b>Dairy Cows</b>	<b>927</b>	<b>1129</b>
<b>Suckler Cows</b>		
<b>Non LFA</b>	<b>336</b>	-
<b>Disadvantaged Area</b>	<b>282</b>	-
<b>Severely Disadvantaged Area</b>	<b>216</b>	<b>399</b>
<b>Breeding Ewes</b>		
<b>Non LFA</b>	<b>68</b>	<b>91</b>
<b>Disadvantaged Area</b>	<b>57</b>	-
<b>Severely Disadvantaged Area (Cross-Bred Flocks)</b>	<b>60</b>	<b>99</b>
<b>Severely Disadvantaged Area (Hardy Hill Breeds)</b>	<b>51</b>	<b>93</b>
<b>Pigs - Birth to Bacon</b>	<b>45</b>	-
	AVERAGE	ABOVE AVERAGE
	£ per hectare	
<b>Crops</b>		
<b>Spring Barley</b>	<b>969</b>	<b>1059</b>
<b>Winter Wheat</b>	<b>1150</b>	<b>1392</b>
<b>Winter Barley</b>	<b>938</b>	<b>1114</b>
<b>Spring Wheat</b>	-	-
<b>Spring Oats</b>	<b>840</b>	-
<b>Winter Oats</b>	<b>1285</b>	-
<b>Ware Potatoes</b>	<b>2346</b>	-

- indicates no data available

## AVERAGE GROSS MARGIN RESULTS, 2016/17 - 2020/21

	2016/17	2017/18	2018/19	2019/20	2020/21
	<b>£ per head</b>				
<b>Dairy Cows</b>	<b>582</b>	<b>1045</b>	<b>986</b>	<b>928</b>	<b>927</b>
<b>Suckler Cows</b>					
<b>Non LFA</b>	<b>239</b>	<b>286</b>	<b>246</b>	<b>286</b>	<b>336</b>
<b>Disadvantaged Area</b>	<b>252</b>	<b>195</b>	<b>163</b>	<b>227</b>	<b>282</b>
<b>Severely Disadvantaged Area</b>	<b>218</b>	<b>182</b>	<b>140</b>	<b>190</b>	<b>216</b>
<b>Breeding Ewes</b>					
<b>Non LFA</b>	<b>55</b>	<b>59</b>	<b>53</b>	<b>58</b>	<b>68</b>
<b>Disadvantaged Area</b>	<b>51</b>	<b>46</b>	<b>36</b>	<b>39</b>	<b>57</b>
<b>Severely Disadvantaged Area (Cross-Bred Flocks)</b>	<b>40</b>	<b>37</b>	<b>32</b>	<b>40</b>	<b>60</b>
<b>Severely Disadvantaged Area (Hardy Hill Breeds)</b>	<b>22</b>	<b>19</b>	<b>16</b>	<b>20</b>	<b>51</b>
<b>Pigs - Birth to Bacon</b>	<b>28</b>	<b>47</b>	<b>36</b>	<b>43</b>	<b>45</b>
	<b>£ per hectare</b>				
<b>Crops</b>					
<b>Spring Barley</b>	<b>605</b>	<b>536</b>	<b>960</b>	<b>778</b>	<b>969</b>
<b>Winter Wheat</b>	<b>876</b>	<b>1178</b>	<b>1550</b>	<b>1074</b>	<b>1150</b>
<b>Winter Barley</b>	<b>698</b>	<b>1080</b>	<b>1628</b>	<b>952</b>	<b>938</b>
<b>Spring Wheat</b>	<b>573</b>	<b>463</b>	<b>930</b>	<b>817</b>	<b>-</b>
<b>Spring Oats</b>	<b>586</b>	<b>612</b>	<b>833</b>	<b>856</b>	<b>840</b>
<b>Winter Oats</b>	<b>615</b>	<b>952</b>	<b>1349</b>	<b>906</b>	<b>1285</b>
<b>Ware Potatoes</b>	<b>4562</b>	<b>1611</b>	<b>5808</b>	<b>2897</b>	<b>2346</b>

- indicates no data available

## DAIRY COWS, 2020/21

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	17	30	40	14	100	
Average herd size	174	134	81	70	111	
<b>ENTERPRISE OUTPUT</b>	<b>£ per cow</b>					
Milk	2473	2233	1713	1436	2076	
Calves	134	119	99	113	117	
Herd replacement	-158	-185	-190	-184	-179	
Leasing receipts	-	-	-	-	-	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>2450</b>	<b>2167</b>	<b>1622</b>	<b>1365</b>	<b>2014</b>	
<b>VARIABLE COSTS</b>						
Concentrates	840	769	569	526	708	
Hay, silage, forage & grazing	221	179	150	176	181	
Vet, medicine & sundries	260	197	159	140	197	
Leasing costs	-	-	-	-	-	
<b>TOTAL VARIABLE COSTS</b>	<b>1321</b>	<b>1145</b>	<b>878</b>	<b>842</b>	<b>1087</b>	
Gross Margins - per cow	1129	1023	744	523	927	
- per hectare	2777	2296	1451	766	1948	
- per 1000 litres	130	128	116	97	124	
Milk yield per cow (litres)	8698	7966	6426	5423	7491	
Milk price per litre (pence)	28.4	28.0	26.7	26.5	27.7	
Concentrates per litre (kg)	0.37	0.37	0.34	0.37	0.36	
Concentrates price per tonne (£)	253	254	250	253	252	
Stocking rate (ce per ha) <sup>2</sup>	2.46	2.25	1.95	1.46	2.10	
Nitrogen used per hectare (kg)	229	161	139	99	159	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## DAIRY CALVES REARED AS REPLACEMENTS, 2020/21

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	10	35	35	19	100	
<b>ENTERPRISE OUTPUT</b>	£ per hectare					
	2186	2196	1497	1553	1803	
<b>VARIABLE COSTS</b>						
Concentrates <sup>2</sup>	478	732	667	788	696	
Hay, silage, forage & grazing	386	560	322	410	425	
Vet & medicine	62	89	55	93	74	
Sundries	108	116	92	318	138	
<b>TOTAL VARIABLE COSTS</b>	1034	1496	1136	1608	1333	
<b>GROSS MARGIN</b>	1152	700	361	-55	470	
<b>Concentrates per ce (kg)<sup>3</sup></b>	462	759	760	1028	782	
Concentrates price per tonne (£)	252	253	254	240	250	
Stocking rate (ce per ha)	2.25	2.31	2.18	2.29	2.25	
Price per calf bought/transferred-in (£)	106	134	129	111	126	
Price per heifer sold/transferred-out (£)	1200	1174	1115	1157	1153	
Mortality (%)	1.2	2.2	3.4	1.7	2.5	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> Includes milk fed to calves

<sup>3</sup> ce = Cow equivalent(s)

## DAIRY CALVES REARED AND SOLD AS STORES, 2020/21

	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>100</b>	
	<b>£ per hectare</b>	
<b>ENTERPRISE OUTPUT</b>	<b>1316</b>	
<b>VARIABLE COSTS</b>		
Concentrates <sup>2</sup>	522	
Hay, silage, forage & grazing	245	
Vet & medicine	42	
Sundries	80	
<b>TOTAL VARIABLE COSTS</b>	<b>889</b>	
<b>GROSS MARGIN</b>	<b>427</b>	
<b>Concentrates per ce (kg)<sup>3</sup></b>	<b>969</b>	
<b>Concentrates price per tonne (£)</b>	<b>237</b>	
<b>Stocking rate (ce per ha)</b>	<b>1.77</b>	
<b>Price per calf bought/transferred-in (£)</b>	<b>140</b>	
<b>Price per store sold (£)</b>	<b>753</b>	
<b>Mortality (%)</b>	<b>2.6</b>	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> Includes milk fed to calves

<sup>3</sup> ce = Cow equivalent(s)

## DAIRY CALVES REARED AND SOLD AS FINISHED ANIMALS, 2020/21

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>35</b>	<b>65</b>	<b>100</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>	<b>1890</b>	<b>1243</b>	<b>1436</b>	
<b>VARIABLE COSTS</b>				
Concentrates <sup>2</sup>	533	563	554	
Hay, silage, forage & grazing	232	237	235	
Vet & medicine	39	39	39	
Sundries	51	36	40	
<b>TOTAL VARIABLE COSTS</b>	<b>854</b>	<b>874</b>	<b>868</b>	
<b>GROSS MARGIN</b>	<b>1036</b>	<b>369</b>	<b>567</b>	
<b>Concentrates per ce (kg)<sup>3</sup></b>	<b>1200</b>	<b>1223</b>	<b>1216</b>	
Concentrates price per tonne (£)	225	234	231	
Stocking rate (ce per ha)	1.73	1.72	1.72	
Price per calf bought/transferred-in (£)	198	241	226	
Price per finished animal sold (£)	1171	1115	1135	
Mortality (%)	0.6	1.4	1.1	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> Includes milk fed to calves

<sup>3</sup> ce = Cow equivalent(s)

## BEEF CALVES REARED AND SOLD AS STORES, 2020/21

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>13</b>	<b>43</b>	<b>17</b>	<b>27</b>	<b>100</b>	
	<b>£ per hectare</b>					
<b>ENTERPRISE OUTPUT</b>	<b>1452</b>	<b>1061</b>	<b>630</b>	<b>520</b>	<b>913</b>	
<b>VARIABLE COSTS</b>						
Concentrates	283	297	246	289	283	
Hay, silage, forage & grazing	184	140	91	137	134	
Vet & medicine	38	33	19	65	37	
Sundries	58	16	8	14	19	
<b>TOTAL VARIABLE COSTS</b>	<b>563</b>	<b>486</b>	<b>364</b>	<b>505</b>	<b>473</b>	
<b>GROSS MARGIN</b>	<b>890</b>	<b>575</b>	<b>266</b>	<b>15</b>	<b>440</b>	
<b>Concentrates per ce (kg)<sup>2</sup></b>	<b>798</b>	<b>952</b>	<b>1131</b>	<b>1041</b>	<b>974</b>	
Concentrates price per tonne (£)	241	223	231	226	227	
Stocking rate (ce per ha)	1.44	1.37	0.94	1.10	1.23	
Price per calf bought/transferred-in (£)	521	561	580	584	560	
Price per store sold (£)	842	987	919	885	927	
Mortality (%)	0.4	0.6	0.4	1.4	0.7	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## BEEF CALVES REARED AND SOLD AS FINISHED ANIMALS, 2020/21

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>13</b>	<b>35</b>	<b>35</b>	<b>16</b>	<b>100</b>	
<b>ENTERPRISE OUTPUT</b>	<b>£ per hectare</b>					
	<b>1480</b>	<b>1309</b>	<b>853</b>	<b>613</b>	<b>998</b>	
<b>VARIABLE COSTS</b>						
Concentrates	294	423	288	369	346	
Hay, silage, forage & grazing	206	171	177	136	169	
Vet & medicine	43	48	35	21	36	
Sundries	42	34	30	28	32	
<b>TOTAL VARIABLE COSTS</b>	<b>585</b>	<b>676</b>	<b>530</b>	<b>555</b>	<b>583</b>	
<b>GROSS MARGIN</b>	<b>895</b>	<b>633</b>	<b>322</b>	<b>58</b>	<b>415</b>	
<b>Concentrates per ce (kg)<sup>2</sup></b>	<b>861</b>	<b>1237</b>	<b>1089</b>	<b>1319</b>	<b>1147</b>	
<b>Concentrates price per tonne (£)</b>	<b>205</b>	<b>228</b>	<b>219</b>	<b>232</b>	<b>224</b>	
<b>Stocking rate (ce per ha)</b>	<b>1.65</b>	<b>1.43</b>	<b>1.18</b>	<b>1.15</b>	<b>1.30</b>	
<b>Price per calf bought/transferred-in (£)</b>	<b>616</b>	<b>592</b>	<b>549</b>	<b>568</b>	<b>580</b>	
<b>Price per finished animal sold (£)</b>	<b>1226</b>	<b>1251</b>	<b>1197</b>	<b>1169</b>	<b>1217</b>	
<b>Mortality (%)</b>	<b>0.2</b>	<b>0.3</b>	<b>1.2</b>	<b>2.7</b>	<b>1.0</b>	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)



## FINISHING PURCHASED STORES, 2020/21

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>67</b>	<b>33</b>	<b>100</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>	<b>1446</b>	<b>785</b>	<b>1175</b>	
<b>VARIABLE COSTS</b>				
Concentrates	510	553	528	
Hay, silage, forage & grazing	211	127	177	
Vet & medicine	36	64	48	
Sundries	76	21	53	
<b>TOTAL VARIABLE COSTS</b>	<b>833</b>	<b>766</b>	<b>806</b>	
<b>GROSS MARGIN</b>	<b>613</b>	<b>19</b>	<b>370</b>	
<b>Concentrates per ce (kg)<sup>2</sup></b>	<b>1496</b>	<b>2281</b>	<b>1752</b>	
<b>Concentrates price per tonne (£)</b>	<b>202</b>	<b>202</b>	<b>202</b>	
<b>Stocking rate (ce per ha)</b>	<b>1.68</b>	<b>1.17</b>	<b>1.47</b>	
<b>Price per store bought (£)</b>	<b>893</b>	<b>924</b>	<b>904</b>	
<b>Price per finished animal sold (£)</b>	<b>1241</b>	<b>1203</b>	<b>1227</b>	
<b>Mortality (%)</b>	<b>0.8</b>	<b>1.0</b>	<b>0.9</b>	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## SUCKLER COWS - NON LFA, 2020/21

	AVERAGE	OWN FARM	AVERAGE	OWN FARM
<b>Number of cows per farm<sup>1</sup></b>	43.6		43.6	
<b>Hectares per farm</b>	29.4		29.4	
	<b>£ per hectare</b>		<b>£ per cow</b>	
<b>ENTERPRISE OUTPUT</b>				
Calves	891		601	
Herd replacement	-76		-51	
<b>TOTAL ENTERPRISE OUTPUT</b>	816		550	
<b>VARIABLE COSTS</b>				
Concentrates	33		22	
Other purchased feed	7		5	
Hay, silage, forage & grazing	174		117	
Sundries	60		40	
Vet & medicines	45		30	
<b>TOTAL VARIABLE COSTS</b>	318		214	
<b>GROSS MARGIN</b>	498		336	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	318		318	
<b>Calves reared per cow</b>	1.00		1.00	
<b>Price per calf sold or transferred-out (£)</b>	598		598	
<b>Mortality - birth to weaning (%)</b>	1.2		1.2	
<b>Concentrates per cow (kg)</b>	106		106	
<b>Concentrates price per tonne (£)</b>	209		209	
<b>Cows per hectare</b>	1.48		1.48	
<b>Stocking rate (ce per ha)<sup>2</sup></b>	1.57		1.57	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## SUCKLER COWS - DISADVANTAGED AREA, 2020/21<sup>1</sup>

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>2</sup></b>	47	53	100	
<b>Average herd size</b>	60	38	48	
	<b>£ per cow</b>			
<b>ENTERPRISE OUTPUT</b>				
Calves	660	580	627	
Herd replacement	-61	-107	-80	
<b>TOTAL ENTERPRISE OUTPUT</b>	600	473	547	
<b>VARIABLE COSTS</b>				
Concentrates	38	63	48	
Hay, silage, forage & grazing	108	138	121	
Vet & medicine	60	53	57	
Sundries	33	47	39	
<b>TOTAL VARIABLE COSTS</b>	239	302	265	
<b>GROSS MARGIN</b>	361	171	282	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	340	164	267	
<b>Calves reared per cow</b>	1.00	0.91	0.97	
<b>Price per calf sold or transferred-out (£)</b>	665	616	645	
<b>Mortality - birth to weaning (%)</b>	1.8	3.1	2.3	
<b>Concentrates per cow (kg)</b>	152	251	193	
<b>Concentrates price per tonne (£)</b>	223	238	231	

<sup>1</sup> ANC payments are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per hectare

## SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2020/21<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	6	33	52	8	100	
Average herd size	38	47	32	26	37	
	£ per cow					
<b>ENTERPRISE OUTPUT</b>						
Calves	692	545	502	457	530	
Herd replacement	-52	-66	-56	-65	-60	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>639</b>	<b>480</b>	<b>447</b>	<b>391</b>	<b>470</b>	
<b>VARIABLE COSTS</b>						
Concentrates	59	45	61	100	56	
Hay, silage, forage & grazing	115	117	132	176	127	
Vet & medicine	37	35	41	52	39	
Sundries	30	31	30	56	32	
<b>TOTAL VARIABLE COSTS</b>	<b>241</b>	<b>228</b>	<b>263</b>	<b>385</b>	<b>254</b>	
<b>GROSS MARGIN</b>	<b>399</b>	<b>252</b>	<b>183</b>	<b>6</b>	<b>216</b>	
<b>GROSS MARGIN PER COW EQUIVALENT</b>	<b>368</b>	<b>237</b>	<b>177</b>	<b>6</b>	<b>206</b>	
Calves reared per cow	0.99	0.98	0.91	0.77	0.93	
Price per calf sold or transferred-out (£)	669	563	557	585	569	
Mortality - birth to weaning (%)	0.9	1.6	1.6	1.3	1.6	
Concentrates per cow (kg)	241	187	267	390	238	
Concentrates price per tonne (£)	219	231	226	255	230	

<sup>1</sup> ANC payments are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per hectare

## BREEDING EWES - NON LFA, 2020/21

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	17	22	43	17	100	
Number of ewes per farm	126	315	187	140	196	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	148	144	97	91	118	
Wool	1	0	0	1	0	
Flock replacement	23	1	8	2	7	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>171</b>	<b>145</b>	<b>106</b>	<b>94</b>	<b>126</b>	
<b>VARIABLE COSTS</b>						
Concentrates	21	21	9	15	15	
Hay, silage, forage & grazing	36	24	15	30	23	
Vet, medicine & sundries	23	25	17	15	20	
<b>TOTAL VARIABLE COSTS</b>	<b>80</b>	<b>70</b>	<b>41</b>	<b>60</b>	<b>58</b>	
<b>GROSS MARGIN</b>	<b>91</b>	<b>75</b>	<b>65</b>	<b>34</b>	<b>68</b>	
<b>Gross Margin (per hectare)</b>	<b>1017</b>	<b>790</b>	<b>545</b>	<b>215</b>	<b>602</b>	
Price per lamb sold (£)	103	92	87	89	91	
Lambing percentage	183	179	140	148	160	
Lambs reared per 100 ewes	173	171	130	142	151	
Wool per ewe (kg)	2.9	1.1	1.5	2.8	1.7	
Wool price per kg (p)	18	21	25	24	22	
Concentrates per ewe (kg)	71	85	36	42	58	
Concentrates price per tonne (£)	270	239	245	236	244	
Ewes per hectare	11.13	10.50	8.35	6.36	8.89	
Stocking rate (ce per ha) <sup>2</sup>	2.39	2.28	1.51	1.32	1.78	
Ewe mortality (%)	4.4	7.4	4.2	4.8	5.4	
Lamb mortality per 100 ewes	9.7	8.1	10.5	6.3	9.0	

<sup>1</sup> Classified by Gross Margin per hectare

<sup>2</sup> ce = Cow equivalent(s)

## BREEDING EWES - DISADVANTAGED AREA, 2020/21<sup>1</sup>

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>2</sup></b>	<b>50</b>	<b>50</b>	<b>100</b>	
<b>Average ewes per farm</b>	<b>220</b>	<b>101</b>	<b>160</b>	
	<b>£ per ewe</b>			
<b>ENTERPRISE OUTPUT</b>				
Lamb	147	84	127	
Wool	1	0	1	
Flock replacement	-13	7	-7	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>135</b>	<b>91</b>	<b>121</b>	
<b>VARIABLE COSTS</b>				
Concentrates	16	22	18	
Hay, silage, forage & grazing	28	30	28	
Vet & medicine & sundries	17	21	18	
<b>TOTAL VARIABLE COSTS</b>	<b>61</b>	<b>72</b>	<b>64</b>	
<b>GROSS MARGIN</b>	<b>75</b>	<b>19</b>	<b>57</b>	
<b>Price per lamb sold (£)</b>	<b>91</b>	<b>86</b>	<b>90</b>	
<b>Lambing percentage</b>	<b>174</b>	<b>126</b>	<b>159</b>	
<b>Lambs reared per 100 ewes</b>	<b>163</b>	<b>118</b>	<b>149</b>	
<b>Wool per ewe (kg)</b>	<b>3.1</b>	<b>2.4</b>	<b>2.9</b>	
<b>Wool price per kg (p)</b>	<b>26</b>	<b>18</b>	<b>24</b>	
<b>Concentrates per ewe (kg)</b>	<b>55</b>	<b>66</b>	<b>58</b>	
<b>Concentrates price per tonne (£)</b>	<b>252</b>	<b>294</b>	<b>267</b>	
<b>Ewes per hectare</b>	<b>9.44</b>	<b>5.19</b>	<b>7.50</b>	
<b>Stocking rate (ce per ha)<sup>3</sup></b>	<b>1.62</b>	<b>1.28</b>	<b>1.47</b>	
<b>Ewe mortality (%)</b>	<b>7.1</b>	<b>4.6</b>	<b>6.3</b>	
<b>Lamb mortality per 100 ewes</b>	<b>11.1</b>	<b>7.8</b>	<b>10.0</b>	

<sup>1</sup> ANC payments are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per hectare

<sup>3</sup> ce = Cow equivalent(s)

## BREEDING EWES - SEVERELY DISADVANTAGED AREA (CROSS-BRED FLOCKS), 2020/21<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	19	39	22	19	100	
Number of ewes per farm	103	236	264	135	197	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	145	125	96	103	115	
Wool	1	0	0	0	0	
Flock replacement	13	4	7	-8	4	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>159</b>	<b>130</b>	<b>104</b>	<b>95</b>	<b>120</b>	
<b>VARIABLE COSTS</b>						
Concentrates	16	19	21	32	21	
Hay, silage, forage & grazing	25	19	22	21	21	
Vet, medicine & sundries	18	17	18	21	18	
<b>TOTAL VARIABLE COSTS</b>	<b>60</b>	<b>55</b>	<b>61</b>	<b>73</b>	<b>60</b>	
<b>GROSS MARGIN</b>	<b>99</b>	<b>74</b>	<b>43</b>	<b>22</b>	<b>60</b>	
Price per lamb sold (£)	99	88	88	89	89	
Lambing percentage	179	169	150	144	161	
Lambs reared per 100 ewes	169	161	137	135	151	
Wool per ewe (kg)	3.0	1.8	1.7	1.4	1.9	
Wool price per kg (p)	26	21	17	17	20	
Concentrates per ewe (kg)	65	75	72	126	80	
Concentrates price per tonne (£)	244	246	248	238	245	
Ewe mortality (%)	6.0	5.5	10.7	7.0	7.3	
Lamb mortality per 100 ewes	9.3	7.8	13.4	9.3	9.8	

<sup>1</sup> ANC payments are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per ewe

## BREEDING EWES - SEVERELY DISADVANTAGED AREA (HARDY HILL BREEDS), 2020/21<sup>1</sup>

	EXCELLENT	GOOD	MODERATE	POOR	AVERAGE	OWN FARM
% of survey farms <sup>2</sup>	21	21	37	21	100	
Number of ewes per farm	169	495	311	252	307	
	£ per ewe					
<b>ENTERPRISE OUTPUT</b>						
Lambs	141	88	83	44	85	
Wool	1	0	0	0	0	
Flock replacement	11	16	10	14	13	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>152</b>	<b>104</b>	<b>93</b>	<b>58</b>	<b>98</b>	
<b>VARIABLE COSTS</b>						
Concentrates	19	13	20	9	16	
Hay, silage, forage & grazing	25	13	17	23	18	
Vet, medicine & sundries	15	11	15	14	14	
<b>TOTAL VARIABLE COSTS</b>	<b>59</b>	<b>37</b>	<b>52</b>	<b>46</b>	<b>47</b>	
<b>GROSS MARGIN</b>	<b>93</b>	<b>67</b>	<b>41</b>	<b>12</b>	<b>51</b>	
Price per lamb sold (£)	91	98	80	65	86	
Lambing percentage	176	129	130	109	131	
Lambs reared per 100 ewes	168	121	126	99	124	
Wool per ewe (kg)	2.1	0.7	1.8	1.3	1.4	
Wool price per kg (p)	31	24	17	16	21	
Concentrates per ewe (kg)	70	54	67	35	58	
Concentrates price per tonne (£)	253	241	239	246	242	
Ewe mortality (%)	4.0	6.0	5.1	6.8	5.6	
Lamb mortality per 100 ewes	8.0	8.0	4.2	10.2	7.0	

<sup>1</sup> ANC payments are excluded from this analysis

<sup>2</sup> Classified by Gross Margin per ewe



## PIGS - BIRTH TO BACON, 2020/21

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	50	50	100	
<b>Number of finished pigs per farm</b>	2777	2829	2803	
<b>Number of sows per farm</b>	110	124	117	
	<b>£ per pig</b>			
<b>ENTERPRISE OUTPUT</b>	144.15	134.27	139.16	
<b>VARIABLE COSTS</b>				
Concentrates	78.63	94.31	86.55	
Vet & medicine	3.08	3.33	3.21	
Sundries	4.10	3.75	3.92	
<b>TOTAL VARIABLE COSTS</b>	85.81	101.40	93.68	
<b>GROSS MARGIN</b>	58.33	32.87	45.48	
<b>Price of meal equivalent per tonne (£)</b>	262	295	279	
<b>Meal equivalent per finished pig (kg)</b>	300	320	310	
<b>Litters per sow per year</b>	2.2	1.7	2.0	
<b>Live births per litter</b>	13.2	14.2	13.7	
<b>Pigs weaned per litter</b>	12.6	13.2	12.9	
<b>Pigs weaned per sow per year</b>	27.7	22.9	25.1	
<b>Price of finished pig sold (£)</b>	144.09	134.26	139.10	
<b>Mortality - suckers (%)</b>	7.7	7.2	7.4	
<b>Mortality - weaners (%)</b>	1.8	1.3	1.5	

<sup>1</sup> Classified by Gross Margin per finished pig

## SPRING BARLEY (2020 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
% of survey farms <sup>1</sup>	53	47	100	
Hectares per farm	19.3	7.2	13.6	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
Grain	1077	775	1002	
Straw	289	246	278	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1366</b>	<b>1021</b>	<b>1280</b>	
<b>VARIABLE COSTS</b>				
Seed	73	67	71	
Fertilisers	87	121	96	
Sprays	103	109	105	
Sundries	43	29	40	
<b>TOTAL VARIABLE COSTS</b>	<b>307</b>	<b>327</b>	<b>312</b>	
<b>GROSS MARGIN</b>	<b>1059</b>	<b>694</b>	<b>969</b>	
Grain (tonnes per ha)	6.29	4.86	5.94	
Straw (tonnes per ha)	3.00	2.87	2.97	
Fertilisers used per hectare (product weight, kg)	361	483	391	
Grain price per tonne (£)	171	159	169	
Straw price per tonne (£)	96	86	94	

<sup>1</sup> Classified by Gross Margin per hectare

## WINTER WHEAT (2020 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>53</b>	<b>47</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>15.1</b>	<b>14.8</b>	<b>15.0</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	<b>1566</b>	<b>1118</b>	<b>1359</b>	
<b>Straw</b>	<b>353</b>	<b>225</b>	<b>294</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1918</b>	<b>1344</b>	<b>1652</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>86</b>	<b>98</b>	<b>91</b>	
<b>Fertilisers</b>	<b>140</b>	<b>156</b>	<b>147</b>	
<b>Sprays</b>	<b>237</b>	<b>207</b>	<b>223</b>	
<b>Sundries</b>	<b>63</b>	<b>15</b>	<b>41</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>526</b>	<b>475</b>	<b>503</b>	
<b>GROSS MARGIN</b>	<b>1392</b>	<b>869</b>	<b>1150</b>	
<b>Grain (tonnes per ha)</b>	<b>8.25</b>	<b>7.53</b>	<b>7.92</b>	
<b>Straw (tonnes per ha)</b>	<b>3.44</b>	<b>2.90</b>	<b>3.19</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>650</b>	<b>682</b>	<b>665</b>	
<b>Grain price per tonne (£)</b>	<b>190</b>	<b>149</b>	<b>172</b>	
<b>Straw price per tonne (£)</b>	<b>102</b>	<b>78</b>	<b>92</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## WINTER BARLEY (2020 Crop)

	ABOVE AVERAGE	BELOW AVERAGE	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>55</b>	<b>45</b>	<b>100</b>	
<b>Hectares per farm</b>	<b>15.8</b>	<b>14.6</b>	<b>15.2</b>	
	<b>£ per hectare</b>			
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	<b>1180</b>	<b>936</b>	<b>1075</b>	
<b>Straw</b>	<b>351</b>	<b>212</b>	<b>291</b>	
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1531</b>	<b>1148</b>	<b>1366</b>	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	<b>88</b>	<b>77</b>	<b>83</b>	
<b>Fertilisers</b>	<b>146</b>	<b>151</b>	<b>148</b>	
<b>Sprays</b>	<b>171</b>	<b>172</b>	<b>172</b>	
<b>Sundries</b>	<b>12</b>	<b>42</b>	<b>25</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>417</b>	<b>443</b>	<b>428</b>	
<b>GROSS MARGIN</b>	<b>1114</b>	<b>706</b>	<b>938</b>	
<b>Grain (tonnes per ha)</b>	<b>7.06</b>	<b>5.92</b>	<b>6.57</b>	
<b>Straw (tonnes per ha)</b>	<b>3.35</b>	<b>2.66</b>	<b>3.05</b>	
<b>Fertilisers used per hectare (product weight, kg)</b>	<b>622</b>	<b>661</b>	<b>639</b>	
<b>Grain price per tonne (£)</b>	<b>167</b>	<b>158</b>	<b>164</b>	
<b>Straw price per tonne (£)</b>	<b>105</b>	<b>80</b>	<b>96</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## SPRING WHEAT, SPRING OATS & WINTER OATS (2020 Crops)

	SPRING WHEAT	SPRING OATS	WINTER OATS	OWN FARM
<b>% of survey farms<sup>1</sup></b>	-	100	100	
<b>Hectares per farm</b>	-	6.2	5.3	
		<b>£ per hectare</b>		
<b>ENTERPRISE OUTPUT</b>				
<b>Grain</b>	-	931	1278	
<b>Straw</b>	-	275	284	
<b>TOTAL ENTERPRISE OUTPUT</b>	-	1206	1562	
<b>VARIABLE COSTS</b>				
<b>Seed</b>	-	91	67	
<b>Fertilisers</b>	-	87	111	
<b>Sprays</b>	-	114	79	
<b>Sundries</b>	-	73	20	
<b>TOTAL VARIABLE COSTS</b>	-	367	277	
<b>GROSS MARGIN</b>	-	840	1285	
<b>Grain (tonnes per ha)</b>	-	6.07	7.88	
<b>Straw (tonnes per ha)</b>	-	3.84	3.43	
<b>Fertilisers used per hectare (product weight, kg)</b>	-	395	448	
<b>Grain price per tonne (£)</b>	-	153	162	
<b>Straw price per tonne (£)</b>	-	72	83	

<sup>1</sup> Classified by Gross Margin per hectare

## WARE POTATOES (2020 Crop)

	AVERAGE	OWN FARM
<b>% of survey farms<sup>1</sup></b>	<b>100</b>	
<b>Hectares per farm</b>	<b>16.0</b>	
	<b>£ per hectare</b>	
<b>ENTERPRISE OUTPUT</b>		
<b>Current Crop</b>	<b>3967</b>	
<b>VARIABLE COSTS</b>		
<b>Seed</b>	<b>639</b>	
<b>Fertilisers</b>	<b>340</b>	
<b>Sprays</b>	<b>355</b>	
<b>Contract/casual wages</b>	<b>239</b>	
<b>Sundries</b>	<b>48</b>	
<b>TOTAL VARIABLE COSTS</b>	<b>1621</b>	
<b>GROSS MARGIN</b>	<b>2346</b>	
<b>Yield of ware per hectare (tonnes)</b>	<b>26</b>	
<b>Seed used per hectare (tonnes)</b>	<b>2.47</b>	
<b>Fertiliser used per hectare (product weight, kg)</b>	<b>1154</b>	
<b>Price per tonne ware (£)</b>	<b>124</b>	

<sup>1</sup> Classified by Gross Margin per hectare

## HAY, SILAGE, GRAZING & FORAGE CROPS, 2020/21

	Fertiliser	Seed	Purchased Hay, Silage & Straw	Contract Work	Casual Wages	Sprays	Sundries	Total Net Cost <sup>1</sup>
	£ per hectare							
8.0-19.9 Hectares	76.73	4.67	3.85	89.67	0.00	11.51	9.49	195.92
20.0-39.9 Hectares	79.41	4.99	14.46	80.94	1.02	13.01	7.82	200.44
40 and over Hectares	99.66	5.20	15.02	105.60	0.16	8.65	11.29	245.08
8 and over	97.30	5.17	14.84	102.86	0.24	9.13	10.91	239.89
2 + Over Cow Equivalents/ Hectare	152.32	7.28	32.65	175.81	0.35	13.53	22.71	404.22
1.5 - 1.9 Cow Equivalents/ Hectare	99.32	6.24	12.24	111.33	0.56	8.28	9.47	246.87
1.25-1.49 Cow Equivalents/ Hectare	73.01	3.23	5.68	64.24	0.00	6.54	3.74	155.30
Under 1.25 Cow Equivalents/ Hectare	53.68	3.24	4.64	43.87	0.00	7.03	4.60	116.77
	97.30	5.17	14.84	102.86	0.24	9.13	10.91	239.89

<sup>1</sup> Net of Hay, Silage and Straw Sold

## FIXED COSTS DAIRY FARMS, 2020/21

	VERY SMALL	SMALL	MEDIUM	LARGE
Utilised agricultural area per farm	23.9	53.1	73.7	121.8
Adjusted forage area per farm	23.7	50.7	68.6	115.8
Total cow equivalents per farm	45.8	89.0	136.5	263.1
of which cattle	45.8	84.0	135.0	261.5
of which sheep	0.0	5.0	1.5	1.6
Stocking rate (ce per ha) <sup>1</sup>	1.9	1.8	2.0	2.3
	<b>£ per farmed hectare</b>			
<b>Fixed costs (excluding labour)</b>				
Conacre rent	35	78	82	149
Depreciation of fixed capital expenditure	28	127	170	199
Depreciation of machinery and equipment	148	203	198	217
Upkeep and running costs of machinery and equipment	218	183	207	213
Farm fuel	106	49	52	69
Rates	73	27	18	28
Building repairs	93	71	152	72
Miscellaneous	115	52	46	56
<b>Total Fixed Costs (excluding labour)</b>	<b>816</b>	<b>789</b>	<b>924</b>	<b>1002</b>
<b>LABOUR</b>				
- Farmer and spouse	1309	738	485	370
- Family (excluding farmer and spouse)	0	264	152	254
- Hired	5	5	4	45

<sup>1</sup> ce = Cow equivalent(s)



## FIXED COSTS CATTLE & SHEEP FARMS, 2020/21

	SDA	DA	LFA	NON LFA
Utilised agricultural area per farm	94.6	64.5	82.7	63.7
Adjusted forage area per farm	65.1	61.4	63.7	59.1
Total cow equivalents per farm	77.6	85.1	80.6	91.1
of which cattle	45.1	65.7	53.2	77.7
of which sheep	32.5	19.4	27.4	13.4
Stocking rate (ce per ha) <sup>1</sup>	1.2	1.4	1.3	1.5
<b>Fixed costs (excluding labour)</b>	<b>£ per farmed hectare</b>			
Conacre rent	42	65	49	64
Depreciation of fixed capital expenditure	38	60	44	59
Depreciation of machinery and equipment	78	137	96	122
Upkeep and running costs of machinery and equipment	81	137	98	143
Farm fuel	6	9	7	12
Rates	7	16	10	16
Building repairs	33	46	37	57
Miscellaneous	24	42	30	49
<b>Total Fixed Costs (excluding labour)</b>	<b>309</b>	<b>513</b>	<b>372</b>	<b>524</b>
<b>LABOUR</b>				
- Farmer and spouse	276	431	324	400
- Family (excluding farmer and spouse)	40	96	57	124
- Hired	3	15	6	49

<sup>1</sup> ce = Cow equivalent(s)

## FIXED COSTS CROPPING, MIXED LIVESTOCK & PIG FARMS, 2020/21

	CEREALS	GENERAL CROPPING	MIXED LIVESTOCK	PIGS
Utilised agricultural area per farm	95.8	60.0	82.7	27.4
Adjusted forage area per farm	8.1	20.3	57.4	23.3
Total cow equivalents per farm	3.5	18.8	111.4	30.5
of which cattle	0.0	18.8	99.6	16.5
of which sheep	3.5	0.0	11.9	14.0
Stocking rate (ce per ha) <sup>1</sup>	0.4	0.9	1.9	1.3
<b>Fixed costs (excluding labour)</b>	<b>£ per farmed hectare</b>			<b>£ per 100 farm output</b>
Conacre rent	100	225	86	0.52
Depreciation of fixed capital expenditure	93	78	148	7.09
Depreciation of machinery and equipment	220	209	205	3.60
Upkeep and running costs of machinery and equipment	198	291	209	2.08
Farm fuel	19	24	34	2.07
Rates	11	19	12	0.38
Building repairs	27	36	32	1.05
Miscellaneous	26	58	56	1.12
<b>Total Fixed Costs (excluding labour)</b>	<b>695</b>	<b>941</b>	<b>780</b>	<b>17.91</b>
<b>LABOUR</b>				
- Farmer and spouse	252	476	439	6.45
- Family (excluding farmer and spouse)	16	120	314	2.93
- Hired	23	4	63	0.83

<sup>1</sup> ce = Cow equivalent(s)

## TERMS AND DEFINITIONS

**Enterprise output of a livestock enterprise** is the sum of:- livestock and product sales; livestock transfers to other enterprises; produce consumed in the farmhouse and by farm workers; compensation payments; net leasing receipts; and closing valuation of livestock; **minus** purchases of livestock; transfers-in of livestock from other enterprises; and opening valuation of livestock. **Area based subsidy payments are not included in livestock enterprise output.**

**Enterprise output of a crop enterprise** is the sum of:- crop sales; market value of crop unsold, fed to livestock, used for seed, consumed in the farmhouse and by farm workers. **Area based subsidy payments are not included in enterprise output of a crop.**

**Variable costs** are 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. They include fertilisers, sprays, seed, concentrates, forage, veterinary and leasing costs.

**Concentrates:** expenditure on feed and feed additives, including the value of milk transferred from the dairy herd and fed to livestock; adjustments for changes in stock; and the market value of home-grown cereals fed.

**Hay, silage, forage and grazing:** the livestock enterprises allocated share of the total costs associated with hay, silage, forage and grazing activities.

**Seeds:** expenditure on seed; adjustments for changes in stock; market value of home-grown seeds used, including potatoes.

**Fertilisers:** expenditure on fertilisers.

**Gross Margin** of an enterprise is its enterprise output less its variable costs.

**Cow equivalent (CE):** to facilitate comparisons between grazing based enterprises, the gross margins of the enterprises are frequently expressed in terms of £s per cow equivalent. Cow equivalent is a mechanism for converting different categories of grazing livestock to a common denominator, in this case a dairy cow. Coefficients for the conversion of different categories of grazing livestock to cow equivalents are as follows: dairy cow = 1.0; beef cow = 0.8; breeding bull = 1.0; cattle over 2 years old = 0.8; cattle 1 to 2 years = 0.6; cattle under one year = 0.4; breeding ewe and lambs = 0.2; breeding ram = 0.2; lambs six months to 1 year = 0.1; other sheep over 1 year = 0.2.

**Fixed costs** are those costs which do not vary with small changes in the scale of individual enterprises or cannot be readily allocated to individual enterprises. Examples are regular labour, machinery costs, rent and rates, and general overhead expenses.

**Upkeep and running costs of machinery:** expenditure on vehicle fuel and oil; repairs; small tools.

**Labour:** salaries; wages; employers' insurance contributions; unpaid family labour calculated at the appropriate rate for comparable paid labour.

**Depreciation of fixed capital expenditure:** depreciation of buildings and fixed equipment (over 10 years).

**Depreciation of machinery and equipment:** depreciation of machinery and equipment calculated on a replacement cost basis (normally over four years for self propelled machinery and seven years for other machinery).

**Other general farming costs:** farm fuel (farm share), farm rates, building repairs and miscellaneous land and building costs (hedge cutting, fences etc).

## **Farm Business Type**

<b>Dairy</b>	Farms on which dairy cows account for more than two-thirds of the total Standard Output (SO).
<b>Cattle and Sheep</b>	Farms which do not qualify as Dairy farms but have more than two-thirds of their total SO from grazing livestock (cattle and sheep). They are further sub-divided into farms where more than half of the land farmed is in Less Favoured Areas (LFA) and Lowland (those which have less than 50% of land in the LFA) categories.
<b>Cereals</b>	Farms on which cereals and combinable crops account for more than two-thirds of the total SO.
<b>General Cropping</b>	Farms which do not qualify as cereals farms but have more than two-thirds of the total SO in arable, including field scale vegetable, crops or in a mixture of arable and horticultural crops where arable crops account for more than one-third of the total SO and no other grouping accounts for more than one-third.
<b>Pigs</b>	Farms on which pigs account for more than two-thirds of total SO.
<b>Mixed Livestock</b>	Farms that have no dominant enterprise and do not fit into the above categories.

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