

# Farm Incomes in Northern Ireland

## 2022/23



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Policy, Economics and Statistics Division**

**FARM INCOMES  
IN  
NORTHERN IRELAND  
2022/23**

**An Accredited Official Statistics publication**

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## Foreword and Acknowledgements

This report on Farm Incomes in Northern Ireland, the thirty-first in the series, is based on information collected in the annual Farm Business Survey (FBS) which is undertaken by Policy, Economics and Statistics Division within the Department of Agriculture, Environment and Rural Affairs. The report includes much of the detailed information collected in the FBS and also provides an analytical commentary on the figures.

Most of the data in this report refer to the 2022/23 account year, which has an average year end of mid-February 2023 for the 270 farms in the survey. The farmers who participate in the survey do so voluntarily and their accounting information is provided on a confidential basis. Their co-operation in this survey is greatly appreciated, both for the information it provides on income levels and for the contribution it makes to knowledge of the economics of production.

Within the report, Farm Business Income is the headline measure of farm incomes. This measure was introduced in 2008 following consultation in 2006/07. In light of views expressed during the consultation it was decided that the previous headline measure, Net Farm Income, would continue to be published but as a secondary measure.

There are a number of key personnel in the Division whose contributions are important to the smooth operation of the data collection and analysis within the Farm Business Survey. These include Paul Keatley and Alexander Best who have day to day responsibility for managing the survey, and the Farm Accounts Officers who provide guidance to the farmers in the FBS on the keeping of accounts and ensure that the information collected is comprehensive and accurate. Acknowledgement is also made to the vital contributions made by administrative staff involved in the preparation and analysis of the accounting information.

It is hoped that those working in or otherwise involved with the agri-food sector will find the information contained in this publication useful. Suggestions for changes in content or format are always welcome and should be forwarded to:

Alexander Best  
Clare House  
303 Airport Road West  
Belfast  
BT3 9ED  
Tel. (028) 90 378 581  
E-mail. [Alexander.Best@daera-ni.gov.uk](mailto:Alexander.Best@daera-ni.gov.uk)

**Seamus McErlean**

Director of Policy, Economics and Statistics  
October 2024

## EXECUTIVE SUMMARY

1. The average Farm Business Income across all farm businesses above 0.5 Standard Labour Requirements (SLRs) increased from £43,252 to £51,043 per farm between 2021/22 and 2022/23. This resulted from the average value of farm output increasing by more (£40,911) than input expenditure (£33,119).
2. For the main farming enterprises, increases in gross margin between 2021/22 and 2022/23 were recorded for Dairy cows, SDA beef cows and Pig enterprises. In contrast, lower gross margins were recorded for DA beef cows, Lowland beef cows, SDA breeding ewes DA breeding ewes, Lowland breeding ewes, Spring Barley, Winter Barley, Winter Wheat and Potato enterprises.
3. Between 2021/22 and 2022/23 increases in Farm Business Income were recorded on 2 of the 7 main types of farm covered in the Farm Business Survey (FBS). Income results show that increases in average Farm Business Income were £30,358 on Pigs farms and £39,854 on Dairy farms. In contrast, all other farm type categories showed a decrease in average Farm Business Income.
4. A Farm Business Income above £20,000 was achieved by 56% of the farm businesses in the FBS in 2022/23, compared to 59% in 2021/22. 11% of the farms incurred a loss in 2022/23, compared to 10% in 2021/22.
5. The average level of Cash Income (difference between cash receipts and expenditure) per farm generated across all types of farm was £69,527 in 2022/21, which is £10,574 higher than in 2021/22. This income measure provides the average amount of cash available per farm to cover living expenses and investment expenditure.
6. Direct payments decreased by £1,763 per farm between 2021/22 and 2022/23 and averaged £26,659 per farm and £289 per hectare in 2022/23 (Section 2.4). Direct payments represented 52% of Farm Business Income and 38% of Cash Income generated across all types of farm in Northern Ireland.
7. Cereal, Pig, Dairy and Mixed farm types generated a positive Farm Business Income in 2022/23 when direct subsidy receipts were not included in the value of farm output (Section 2.5). In contrast, Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) generated a negative Farm Business Income.
8. During the past 8 years the Farm Business Income on Dairy farms has been on average £45,034 per farm higher than that for Cattle and Sheep (LFA) farms. Dairy and LFA Cattle and Sheep type farms account for 69% of the farms classified as full-time businesses. (Section 2.6)
9. Off-farm income of the farmer and spouse averaged £10,609 per farm in 2022/23. However, on 29% of farm businesses no off-farm income was received by the farmer and spouse. This income source includes other employment off the farm, investments, pensions and social payments. (Section 2.7)

10. In 2022/23, only the spouse of the farmer had off-farm employment on 20% of the farms, on a further 6% of farms only the farmer had off-farm employment and on another 2% of farms both the farmer and spouse had off-farm employment.
11. The average level of net investment per farm increased from £28,746 in 2021/22 to £30,843 in 2022/23. Investment levels in 2022/23 were the second highest recorded in the past 10 years when inflation is taken into account. (Section 2.8)
12. External liabilities (mainly bank borrowings) averaged £44,832 per farm and equated to 2.9% of the total value of farm assets. On only 3% of farms, external liabilities represented more than 15% of the value of farm assets. (Section 3.1)
13. There were no bank borrowings recorded by 48% of farms in 2022/23 and 84% had borrowings of less than £50,000 per farm. (Section 3.3)
14. At farm enterprise level:

### **Dairy Cows**

- (i) The average gross margin per dairy cow increased by £493, from £1,196 in 2021/22 to £1,689 in 2022/23. This increase was due to a rise in milk prices.
- (ii) The difference in herd gross margin between those in the top 25% and bottom 25% performance groups amounted to £105,474 for a herd of average size in the Farm Business Survey. (Section 4.1)

### **Suckler Cows**

- (i) The average gross margins for SDA cow enterprises increased by £3 per cow between 2021/22 and 2022/23. In contrast, the average gross margins for DA and Lowland cows decreased by £16, and £20 per cow respectively.
- (ii) Lowland suckler cow herds had the highest average gross margin per cow, at £297, while DA herds averaged £289 and SDA herds £240 in 2022/23. (Section 4.2)

### **Sheep**

- (i) The average gross margins for SDA (hill), DA and Lowland breeding ewes decreased by £24, £30 and £12 per ewe respectively between 2021/22 and 2022/23.
- (ii) In 2022/23, the highest average gross margin per ewe of £76 was achieved by the Lowland flocks. This gross margin was £17 higher than for ewes in DA flocks and £58 higher than for ewes in SDA (hill) flocks. (Section 4.3)

## Pigs

On birth to bacon pig units the average gross margin per pig increased from £33 in 2021/22 to £40 in 2022/23. This increase in margin was due to an increase in pig prices of £37 per pig. (Section 4.4)

## Cereals

- (i) The average gross margins per hectare for spring barley, winter barley and winter wheat crops were lower in 2022/23 than in 2021/22. Decreases in gross margin per hectare were £8 for spring barley, £58 for winter barley and £198 for winter wheat.
- (ii) The winter wheat crop had the highest average gross margin of the three main cereal crops, at £1,956 per hectare, followed by winter barley at £1,571 and spring barley at £1,248. (Sections 4.5-4.7)

## Potatoes

The average gross margin for ware potatoes decreased from £3,240 per hectare in 2021/22 to £2,662 per hectare in 2022/23, a decrease of £578. The ware crop yield per hectare decreased from 36.7 tonnes in 2021/22 to 34.6 tonnes in 2022/23, while the ware potato price per tonne increased by £11 per tonne from £160 per tonne in 2021/22 to £171 per tonne in 2022/23. (Sections 4.8)

## Fixed Costs

- 15. The average levels of fixed costs (excluding labour) per hectare across all farm types were higher in 2022/23 than in 2021/22, at £715 and £618 respectively. (Section 5.0)



## **1. THE FARM BUSINESS SURVEY**

### **1.1 Introduction**

The data on farm incomes presented in this report are based on accounting information collected in the Farm Business Survey (FBS), which is conducted annually by the Policy, Economics and Statistics Division of the Department of Agriculture, Environment and Rural Affairs. Similar surveys are carried out in the other countries of the UK. Extensive use of the Northern Ireland data is made at regional and UK levels to monitor and assess the impact of policy changes and for advisory, teaching and research purposes. UK farm incomes data are published on the Internet at <https://www.gov.uk/agriculture-in-the-united-kingdom> by the Department of Environment, Food and Rural Affairs (DEFRA). “Farm Incomes in Northern Ireland” provides more detailed results for Northern Ireland, and more extensive analyses and interpretation of the information, than is possible at UK level.

### **1.2 Farm Business Survey Sample**

The sample of farms in the FBS is representative in terms of types and sizes of almost all of the population of farm businesses above 0.5 Standard Labour Requirements (SLRs) (see Appendix 4 for definition) in Northern Ireland. The only significant types of farm business excluded from the FBS are Horticulture and Poultry.

The size threshold of 0.5 SLRs for farms in the survey corresponds with that in the other three countries of the UK. However, in recognition of the fact that Northern Ireland has 14,659 Cattle and Sheep farms which have an employment requirement of less than 0.5 SLRs, a sub-sample of farms of this type is included in the farms surveyed.

In Northern Ireland, farm accounts information was received from 270 farm businesses for the 2022/23 accounting year. All of these farms participate on a voluntary basis, with 79% having provided information for at least 10 years. A smaller sample of 193 farm businesses over 0.5 SLRs in size provided information for both the 2021/22 and 2022/23 account years and this constitutes the ‘identical sample’ of farms. The end of the account year for 91% of the farms falls between 31 December and 30 April. Thus, the 2022/23 account year information presented in this report refers to the 2022 crop and grassland production years.

Each year, a small proportion of farms in the survey are replaced. This occurs for a number of reasons such as retirement or simply a decision by the farmers concerned not to continue to record farming activities in the detail required for the FBS. When farms cease to participate, their replacements are selected on a random basis so that the sample is representative of the total farm population. To ensure that changes in the sample do not affect comparisons between years, an identical sample of farms in both years is used.

With crops utilising only 5%, and forestry 2%, of the land on agricultural holdings in Northern Ireland, the main land using farm enterprises are grass based. The main enterprises are, therefore, dairying, beef cattle and sheep. This is reflected in the FBS sample of farms, details of which are given in Table 1. On average, a target sampling rate of farms of 2.75% has been used across all farm types since 1992/93.

**Table 1 Numbers of farms in Northern Ireland and in the Farm Business Survey above 0.5 SLR's by type of farming, 2022/23**

Type of Farm Business***	Number of Farm Businesses	
	Northern Ireland*	FBS Sample**
Cereals	104	5
General Cropping	116	0
Horticulture	157	0
Pigs	129	7
Poultry	519	0
Dairy	2512	78
Cattle and Sheep (LFA)	4268	70
Cattle and Sheep (Lowland)	1728	22
Mixed	337	11
Others	0	0
<b>All Types</b>	<b>9870 *</b>	<b>193 **</b>

\* Number of farm businesses above 0.5 SLRs in size at June 2022 Census; there are 16,219 farms in Northern Ireland under 0.5 SLRs.

\*\* Refers to the number of farms above 0.5 SLRs in size, which provided information in both the 2021/22 and 2022/23 account years, and which were used in the analyses. A further 39 cattle and sheep farms of less than 0.5 SLRs in size provided information in both years.

\*\*\* The UK system for classification of farms into particular types was revised in the 2010/11 year. Farms are now classified in terms of Standard Output (SO) compared to Standard Gross Margin (SGM) previously. Further details of this change and its impact on the measurement of Farm Incomes are presented in section 6 of the Farm Incomes in Northern Ireland 2010/11 publication.

## 2. FARMING INCOMES

### 2.1 Measures of Income

As indicated in Figure 1, it is possible to define farm income in a number of ways. **Farm Business Income (FBI)** was introduced in 2008 as the headline measure of farm income following consultation by DAERA in 2006-07. FBI was also introduced in England, Scotland, and Wales and is now used for UK farm income statistics. It is closely aligned to the main EU measure of farm incomes 'Family Farm Income' and therefore allows easier comparison between Northern Ireland and EU Member States. FBI is the return to all unpaid labour (farmer, spouses and others with an entrepreneurial interest in the farm business) and to their capital invested in the farm business which includes land and buildings.

**Net Farm Income (NFI)**, the previous headline measure of farm income will continue to be published as a secondary measure as decided during the consultation. NFI represents the return to the farmer and spouse for their manual and managerial labour and tenant-type capital invested in the farm business. In order for NFI to represent the return to farmer and spouse alone, a notional deduction is made for any unpaid labour that is provided in addition to that of the farmer or spouse. Also, to confine NFI to tenant type activities and assets of the business an imputed rent is firstly deducted for owner occupied land and buildings and for landlord-type improvements made by the tenant. Secondly, no account is taken of interest paid on any farming loans, overdrafts or mortgages or any interest earned on financial assets.

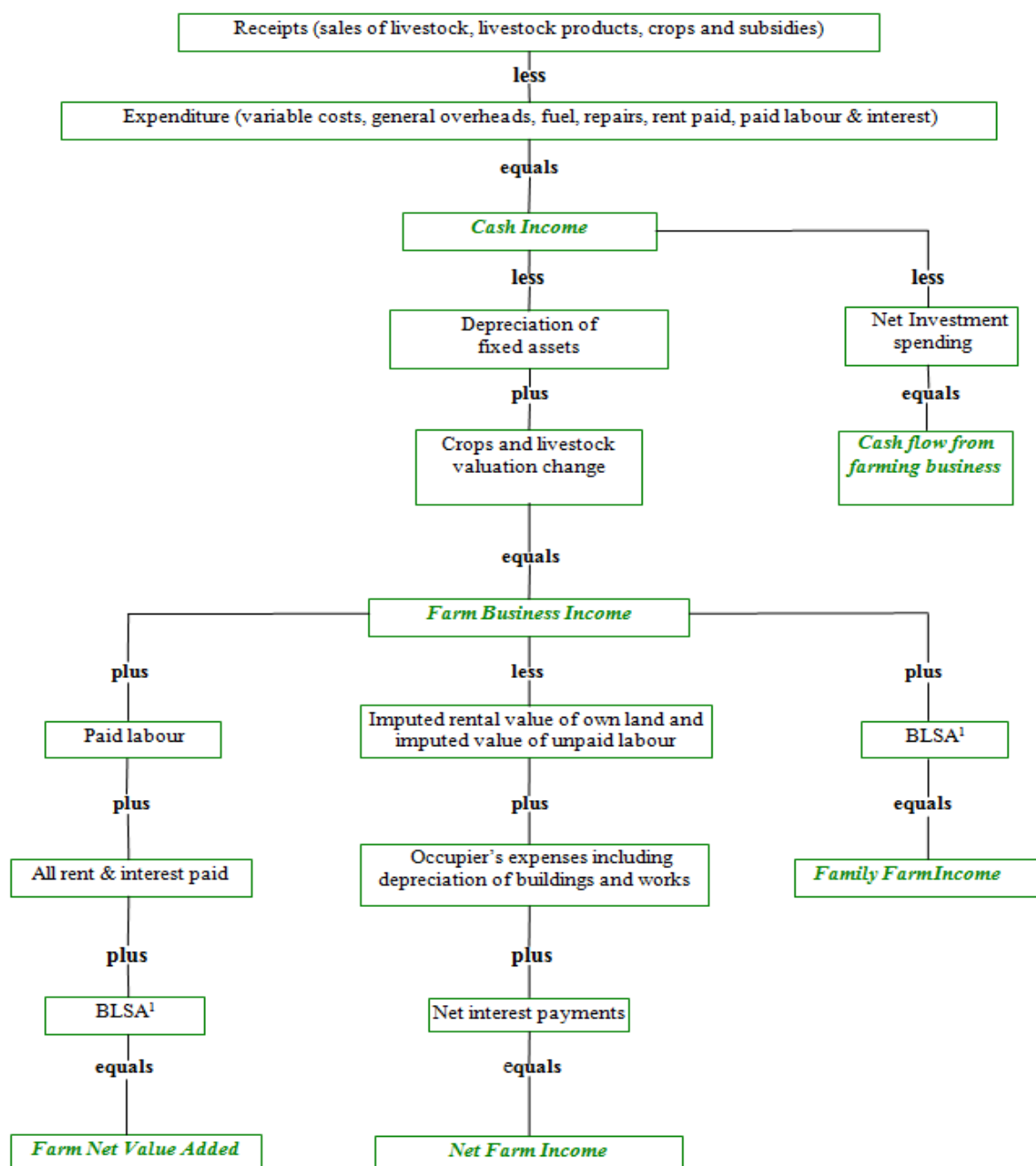
FBI differs from NFI in that it represents the return to all unpaid labour, not just the farmer and spouse and it treats the tenure of farms as it is: tenants as tenants, owner occupiers as owner occupiers and those with both types of tenure as mixed.

Another useful income measure is **Cash Income (CI)** which is simply cash receipts less expenditure. This measure excludes notional items such as depreciation and the effects of livestock and crop valuation changes. It is a measure of the return to all those with an entrepreneurial stake in the business. **Cash flow** from the farm business may be derived from Cash Income by deducting net investment expenditure.

**Farm Net Value Added (FNVA)** and **Family Farm Income (FFI)** are the two measures used in EU farm incomes publications. FNVA is the sum which is available to reward all factors of production i.e. all the labour, land, and capital used on the farm, irrespective of who owns them. Thus, no charge is made against these factors in the determination of FNVA. Family Farm Income is almost identical to Farm Business Income.

These various measures of income make it possible to provide a more comprehensive assessment of the changes which take place between years on farms than would the use of one measure on its own. The relationship between each of these measures is shown in Figure 1.

**Figure 1: Measures of Farm Income**



1. Breeding Livestock Stock Appreciation

Having different measures of income, the infrequent user of income data may be in a quandary as to which income measure to use. However, as with many statistics, the various income measures have specific roles. Quite often the wrong income measure is used. Farm Business Income is an appropriate measure of the return to the farm household for their labour and capital resources invested in the farm business. Net Farm Income is an appropriate measure of income where the aim is to put different types of

farm tenure on an equal basis. Cash Income is calculated as the difference between cash receipts and cash expenditures (excluding investments) and therefore provides a measure of the cash available to the farm household.

There are many measures of farm income available to enable users to have at their disposal a range of measures which can be used to assist with descriptions of a number of specific farming situations. Their misuse can of course result in misleading conclusions. This is very evident when the range in the absolute levels of income from the different measures is considered.

## 2.2 Income Levels in 2021/22 and 2022/23

Average Farm Business Income, Cash Income, and Net Farm Income measured across all farm types is shown in Table 2a for the accounting years 2021/22 and 2022/23. As shown, average Farm Business Income increased between 2021/22 and 2022/23 by £7,792 or 18% per farm. This is the net result of the average value of farm output increasing by 22% and input expenditure increasing by 23%. Average Cash Income increased by £10,574 or 18% when compared to the previous year. When measuring Farm Income using the previous headline measure Net Farm Income, an average increase of £8,142 or 23% per farm occurred between 2021/22 and 2022/23.

**Table 2a Average farm income (all types, above 0.5 SLRs)<sup>1</sup>**

	2021/22	2022/23
	£	£
Farm Business Income	43,252	51,043
Cash Income	58,952	69,527
Net Farm Income	36,087	44,229

1. Based on data from an identical sample of farms.

Farm Business Incomes by individual farm types are presented in Table 2b for the 2021/22 and 2022/23 account years. This shows that average Farm Business Income increased between 2021/22 and 2022/23 on 2 of the 7 main farm types. The two farm types which showed an increase in average Farm Business Income were Pigs and Dairy farms.

On Dairy farms the average Farm Business Income increased from £83,007 in 2021/22 to £122,861 in 2022/23, which is an increase of £39,854 per farm. This increase in income was the net result of a 31% (£114,725) increase in the value of outputs and a 26% (£74,870) increase in expenditure on inputs between 2021/22 and 2022/23. The main reason for the increase in output between the years was an increase in milk output of £104,091. In terms of inputs, the main increases in expenditure were recorded for purchased concentrate feed and fodder (£35,260), fertilisers (£11,856) and machinery (£9,917).

Cattle and Sheep farms (LFA) generated an average Farm Business Income of £18,052 per farm in 2022/23, which was 19% lower than the 2021/22 income of £22,353 per farm. This increase in income was the net result of a 6% (£5,647) increase in the value of farm output and a 14% (£9,947) increase in expenditure on inputs. The main reason for the increase in output value was the rise in cattle output (£6,274) whereas the main increases

in expenditure on inputs were recorded for machinery (£3,104), fertilisers (£2,840) and purchased concentrate feed and fodder (£2,711).

Cattle and Sheep (Lowland) farms recorded a decrease in Farm Business Income between 2021/22 and 2022/23. For this farm type, Farm Business Income decreased from £28,844 to £21,089 (27%). This was the net result of an 10% (£11,779) increase in the value of farm output and a 23% (£19,535) increase in expenditure on inputs. The main factors contributing to the increase in output value were the increases in cattle output (£7,460) and sheep output (£635). The increase in expenditure on inputs was primarily driven by rises in machinery (£5,008), fertiliser (£3,906) and purchased concentrate feed and fodder (£3,638).

On the other four types of farm, which account for 7.5% of farms above 0.5 SLR's, changes in the total value of farm output between 2021/22 and 2022/23 ranged from plus 25.3% (Pig farms) to minus 5.1% (Cereal farms). Whereas, change in expenditure on inputs between years ranged from plus 19.4% (Cereal farms) to plus 24.1% (Mixed farms). These four farm types showed changes in average Farm Business Income between years, which ranged from minus £48,302 on Cereal farms to plus £30,358 on Pig farms.

Comprehensive data on the values of livestock output, crop output, inputs, and incomes for each of the seven farm types are given in Appendix 1. Information is also provided for four farm size groupings for Dairy and Cattle and Sheep (LFA) farms and for 2 size groupings for Lowland Cattle and Sheep farms. These data include information on the physical and financial characteristics of the average farm within each farm type and size in the FBS sample and for the "all sizes" Northern Ireland weighted averages for each farm type. They show, amongst other things, that the levels of changes in the various components of output and input recorded between 2021/22 and 2022/23 may differ for each farm size grouping within farm types. For instance, in the case of Cattle and Sheep (LFA) farms, farms in size group 2 < 3 SLR displayed an increase in total farm output, while farms in the other three size groups (0.5<1 SLR, 1<2 SLR and >3 SLR) showed decreases.

The average levels of income per farm included in this report for each of the seven farm types in 2021/22 (i.e. the 2021/22 – 2022/23 identical sample) are different to those in the previous year's report (i.e. the 2020/21 – 2021/22 identical sample). This occurs when an identical sample basis for reporting farm incomes is used, because the sample of farms for 2021/22 in the 2021/22– 2022/23 identical sample will not be exactly the same as those for the same year in the 2020/21 – 2021/22 sample. However, for the 'all types' averages the Net Farm Income, Farm Business Income, and Cash Income should not be significantly different between the same years of the different matched samples.

The identical sample results refer to all farms above 0.5 SLRs, whereas between the 1998/99 and 2002/03 account years the FBS data related to farm businesses above 8 ESUs in size. This change in threshold and the way in which farm size is determined is considered to have produced a more accurate and meaningful measure of farm business sizes. Overall, the FBS is representative of 9,194 farm businesses of which 5,017 are considered to be of sufficient size to employ at least one person on a full-time basis.

**Table 2b Incomes by type of farm in 2021/22 and 2022/23 (£ per farm)<sup>1</sup>**

		<b>Farm Business Income</b>	<b>Cash Income</b>	<b>Net Farm Income</b>
Cereals	21/22	108,553	178,411	104,455
	22/23	60,251	112,059	58,229
General Cropping <sup>2</sup>	21/22	-	-	-
	22/23	-	-	-
Pigs	21/22	44,360	110,409	74,653
	22/23	74,718	109,486	112,694
Dairy	21/22	83,007	109,313	74,919
	22/23	122,861	154,371	115,239
Cattle and Sheep (LFA)	21/22	22,353	30,952	15,567
	22/23	18,052	27,860	11,206
Cattle and Sheep (Lowland)	21/22	28,844	40,016	20,283
	22/23	21,089	35,289	12,758
Mixed	21/22	75,137	96,864	61,735
	22/23	73,203	116,540	62,211
<b>All Types</b>	<b>21/22</b>	<b>43,252</b>	<b>58,952</b>	<b>36,087</b>
	<b>22/23</b>	<b>51,043</b>	<b>69,527</b>	<b>44,229</b>

1. Based on data from an identical sample of farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations in the matched sample.

On many farm businesses, decisions about future levels of investment in assets are based on the level of Cash Income generated during the year and on the level of the farm's other cash reserves. For this reason alone, it is important to know the level of Cash Income as well as Farm Business Income. Cash Income may be regarded as the net amount of cash that is generated (receipts less expenditure) by the business and is available to cover living expenses, income tax payments and net investment expenditure. Any surplus that remains is credited to the farm bank account. In 2022/23 the average level of Cash Income per farm generated across all types of farm in Northern Ireland was £69,527 which is £10,574 higher than in 2021/22. Increases in average Cash Income occurred in 2022/23 on 2 of the 7 farm types. These increases in Cash Income were £19,676 on Mixed farms and £45,058 on Dairy farms. Decreases in Cash Income ranged from £923 on Pig farms to £66,352 on Cereals farms. The lowest level of Cash Income in 2022/23 was recorded for Cattle and Sheep (LFA) at £27,860 per farm, whereas the highest was recorded on Dairy farms at £154,371 per farm.

Net Farm Income showed similar changes to Farm Business Income between 2021/22 and 2022/23 for each of the farm types. However, on average, Farm Business Income was £6,814 higher than Net Farm Income in 2022/23. This occurred because the level

of imputed rent and labour, which is deducted in the calculation of Net Farm Income, is more than the sum of interest payments, depreciation charges for buildings and works, and other ownership expenses which replace them in the calculation of Farm Business Income. This was also the case for each individual farm type in both years with the exception of Pig farms. In Northern Ireland, Farm Business Income is a better absolute measure of income than Net Farm Income because almost all of the land farmed is either owned or farmed on short-term lettings (i.e. conacre) and almost all labour is provided from within the farm family.

Table 3 shows the variations that occurred between 2017/18 and 2022/23 in average Farm Business Income, Cash Income and Net Farm Income when measured across all farm types. Over the period Cash Income was always higher than Farm Business Income and Farm Business Income was always higher than Net Farm Income. Increases in Farm Business Income, Cash Income and Net Farm Income from the previous year were observed over the period for the years 2020/21, 2021/22 and 2022/23 whereas, decreases were recorded in 2018/19 and 2019/20. When comparing the average income figures measured across all farm types for 2022/23 against those of 2017/18, the results show that average Farm Business Income increased by 51%, Cash Income increased by 30% and Net Farm Income increased by 55% per farm between the five years.

**Table 3      Income per farm, 2017/18 to 2022/23 (£ per farm)<sup>1</sup>**

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Farm Business Income	33,870	28,612	25,935	34,402	43,100	51,043
Cash Income	53,345	48,419	44,395	47,819	58,891	69,527
Net Farm Income	28,550	21,925	18,169	26,470	35,181	44,229

1. Based on data from all farms.

The distributions of farms by income level as presented in table 4 provides a more comprehensive picture of income levels generated in 2022/23. When compared with those in 2021/22 they show that the proportion of farms with a negative Farm Business Income increased slightly (10% in 2021/22 and 11% in 2022/23). In addition, the proportion of farms with a Farm Business Income of at least £30,000 decreased (48% in 2021/22 and 44% in 2022/23). In comparison, 7% more farms recorded a negative Net Farm Income but the same percentage of farms recorded a Net Farm Income of at least £30,000. Similarly, in Cash Income terms the proportion of farms with negative incomes decreased by less than 1% in 2022/23. Clearly, a difficult financial situation will arise on those farms with a negative Cash Income, unless an additional source of income is available.



**Table 4 Distribution of farms by level of income, 2021/22 and 2022/23<sup>1</sup>**

Income £ per farm	Farm Business Income		Cash Income (% of farms)		Net Farm Income	
	21/22	22/23	21/22	22/23	21/22	22/23
<0	10	11	6	6	16	24
0-4,999	4	5	3	1	11	5
5-9,999	9	9	4	4	10	5
10-19,999	17	18	11	18	14	19
20-29,999	12	13	18	12	10	10
30,000 and over	48	44	58	58	38	38

1. Based on data from an identical sample of farms.

### 2.3 Spare-time Farms (< 0.5 SLRs)

The average levels of incomes presented in section 2.2 relate to farms above 0.5 SLR's. This therefore excludes those farms which are less than 0.5 SLR's, i.e. classified as spare-time. There are 16,219 spare-time farms in Northern Ireland which make a significant contribution to the value of agricultural output. As such, it is important to know the level of income they generate. Most of these farms are managed alongside off-farm employment and their farm income is a small part of overall farm household income. Some 90% of this size group of farms consists of Cattle and Sheep farms. The average incomes for Cattle and Sheep farms below 0.5 SLRs are given in table 5. This shows that spare-time Cattle and Sheep farms generated average Farm Business Income levels in 2021/22 and 2022/23 that were above the break-even point.

**Table 5 Incomes for 'spare-time'<sup>1</sup> Cattle and Sheep farms in the LFA and Lowland in 2021/22 and 2022/23 (£ per farm)<sup>2</sup>**

		Farm Business Income	Cash Income	Net Farm Income
Cattle and Sheep (LFA)	2021/22	6,923	13,638	2,174
	2022/23	5,985	10,544	1,384
Cattle and Sheep (Lowland)	2021/22	4,636	11,916	1,154
	2022/23	1,154	4,684	-2,420

1. Under 0.5 SLRs

2. Based on data from an identical sample of farms.

Probably the most important income measure in table 5 for the vast majority of farmers is Cash Income as most if not all of these farms are run on a spare-time basis. If negative Cash Incomes were being incurred by these spare-time farms this would show that there

was no financial rationale for their existence. This was not the case on Lowland and LFA farms in both 2021/22 and 2022/23.

## 2.4 Direct Payments

From 1 January 2005, direct payments to farmers were replaced by decoupled payments under the Single Farm Payment (SFP) scheme and subsequently the Basic Payment Scheme (BPS) from 1 January 2015. These decoupled payments are referred to as the Single Payment (SP) in this report. Under these decoupled schemes, farmers in Northern Ireland receive an annual SP which takes into account their historic receipts of direct payments and an area payment.

As SP is decoupled from production it is not included in the gross margin of any particular enterprise. It is however included in total farm output and the various income measures. Previously coupled subsidy receipts were included in enterprise gross margins and therefore the introduction of decoupling has resulted in a significant reduction in many gross margins. SP is recorded on an 'as due' basis of accounting. This means that payments relating to the 2022 SP scheme year accrue to the 2022/23 FBS accounting period, irrespective of when the money is actually paid.

As shown in table 6, when averaged across all Farm Types direct subsidy receipts per farm decreased from £28,423 in 2021/22 to £26,659 in 2022/23 (i.e. £1,763 less per farm). This overall change reflected the combined impact of decreases in the value of Single Payment (minus £911 per farm), Agri-Environmental subsidies (minus £80 per farm) and in miscellaneous subsidies (minus £772 per farm).

All individual farm types (Dairy, Cattle and Sheep (LFA), Cattle and Sheep (Lowland), Cereals, Pig and Mixed farms) also showed decreases in direct subsidy receipts between 2021/22 and 2022/23.

In 2022/23, cereal farms received the highest level of direct subsidy receipts, averaging £34,157 per farm. Mixed farms had the next highest amount of direct subsidy receipts at £30,707 per farm in 2022/23. Pig farms recorded the lowest average of the 7 main types of farms, at £14,582 per farm.

The data presented in tables 6 and 7 shows how important direct payments are to farmers in Northern Ireland. In 2022/23 direct payments ranged from 2% of the value of total farm output on Pig farms to 29% on Cattle and Sheep (LFA) farms. When expressed on a per hectare basis direct payments range from £277 per hectare on Cattle and Sheep (LFA) farms to £401 per hectare on Pig farms.

When measured across all farm types, average direct payments represented 52% of the value of average Farm Business Income, 38% of the value of average Cash Income and 60% of the value of average Net Farm Income for farms in Northern Ireland. The average direct payments received by Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farms exceeded their average Farm Business Income per farm in 2022/23. Average direct payments also exceeded average Net Farm Income for Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farms.

**Table 6 'As due' direct payments by type of farm in 2021/22 and 2022/23<sup>1</sup>**

	2021/22	2022/23
	£ per farm	
Cereal	46,631	34,157
General Cropping	-	-
Pigs	18,786	14,582
Dairy	26,492	25,731
Cattle & Sheep (LFA)	30,931	28,682
Cattle & Sheep (Lowland)	24,584	23,075
Mixed	32,643	30,707
<b>All types</b>	<b>28,423</b>	<b>26,659</b>

1. Based on data from an identical sample of farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

**Table 7 'As due' direct payments by type of farm, 2022/23<sup>5</sup>**

	% TFO <sup>1</sup>	£ per ha	% FBI <sup>2</sup>	% CI <sup>3</sup>	% NFI <sup>4</sup>
Cereals	13	299	57	30	59
General Cropping <sup>6</sup>	-	-	-	-	-
Pigs	2	401	20	13	13
Dairy	5	283	21	17	22
Cattle and Sheep (LFA)	29	277	159	103	256
Cattle and Sheep (Lowland)	18	333	109	65	181
Mixed	9	319	42	26	49
<b>All Types</b>	<b>12</b>	<b>289</b>	<b>52</b>	<b>38</b>	<b>60</b>

1. Total Farm Output.

2. Farm Business Income.

3. Cash Income.

4. Net Farm Income.

5. Based on data from an identical sample of farms.

6. Results for the General Cropping farm type are not reported due to insufficient observations.

## 2.5 Farm Business Income and Net Farm Income excluding direct subsidy receipts

Farm Business Incomes including and excluding direct subsidy receipts are presented in Table 7(a). By excluding direct subsidy receipts this provides an indication of the incomes generated from farming activities. The data indicates that in 2022/23 Cereal, Pig, Dairy and Mixed farm types returned a positive Farm Business Income when direct payments are removed. In contrast, the Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farm types generated a loss. When measured across all farm types the average Farm

Business Income with direct payments removed showed a gain of £24,384 per farm in 2022/23.

**Table 7(a) Farm Business Incomes including and excluding direct payments in 2022/23 (£ per farm)<sup>1</sup>**

	<b>FBI</b>	<b>Direct Payments</b>	<b>FBI minus Direct Payments</b>
Cereals	60,251	34,157	26,094
General Cropping <sup>2</sup>	-	-	-
Pigs	74,718	14,582	60,136
Dairy	122,861	25,731	97,130
Cattle and Sheep (LFA)	18,052	28,682	-10,629
Cattle and Sheep (Lowland)	21,089	23,075	-1,986
Mixed	73,203	30,707	42,496
<b>All Types</b>	<b>51,043</b>	<b>26,659</b>	<b>24,384</b>

1. Based on data from an identical sample of farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

Table 7(b) presents Net Farm Incomes including and excluding direct subsidy receipts. In this instance, the data indicates that in 2022/23 Cereal, Pig, Dairy and Mixed farm types returned a positive Net Farm Income when direct payments are removed, while Cattle and Sheep (LFA) and Cattle and Sheep (Lowland) farm types generated losses. When measured across all farm types the average Net Farm Income with direct payments removed showed a gain of £ 17,570 per farm in 2022/23.

**Table 7(b) Net Farm Incomes including and excluding direct payments in 2022/23 (£ per farm)<sup>1</sup>**

	<b>NFI</b>	<b>Direct Payments</b>	<b>NFI minus Direct Payments</b>
Cereals	58,229	34,157	24,072
General Cropping <sup>2</sup>	-	-	-
Pigs	112,694	14,582	98,113
Dairy	115,239	25,731	89,509
Cattle and Sheep (LFA)	11,206	28,682	-17,476
Cattle and Sheep (Lowland)	12,758	23,075	-10,317
Mixed	62,211	30,707	31,504
<b>All Types</b>	<b>44,229</b>	<b>26,659</b>	<b>17,570</b>

1. Based on data from an identical sample of farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

## 2.6 Trends in Farm Incomes between 2015/16 and 2022/23

Table 8 presents a time series (2015/16 – 2022/23) of average Farm Business Income expressed in real terms for Dairy and Cattle and Sheep (LFA) farm types. These two farm types account for approximately 69% of the farm businesses over 0.5 SLRs in Northern Ireland. These time-series of income shows that in the four most recent years (19/20 to 22/23) the average Farm Business Income for Dairy farms in real terms was 79% higher than that in the first four years (15/16 to 18/19) of the 8 year period. Whereas for the Cattle and Sheep farms (LFA) the four most recent years resulted in an average Farm Business Income in real terms which was 1% lower than that in the first four years of the 8 year period.

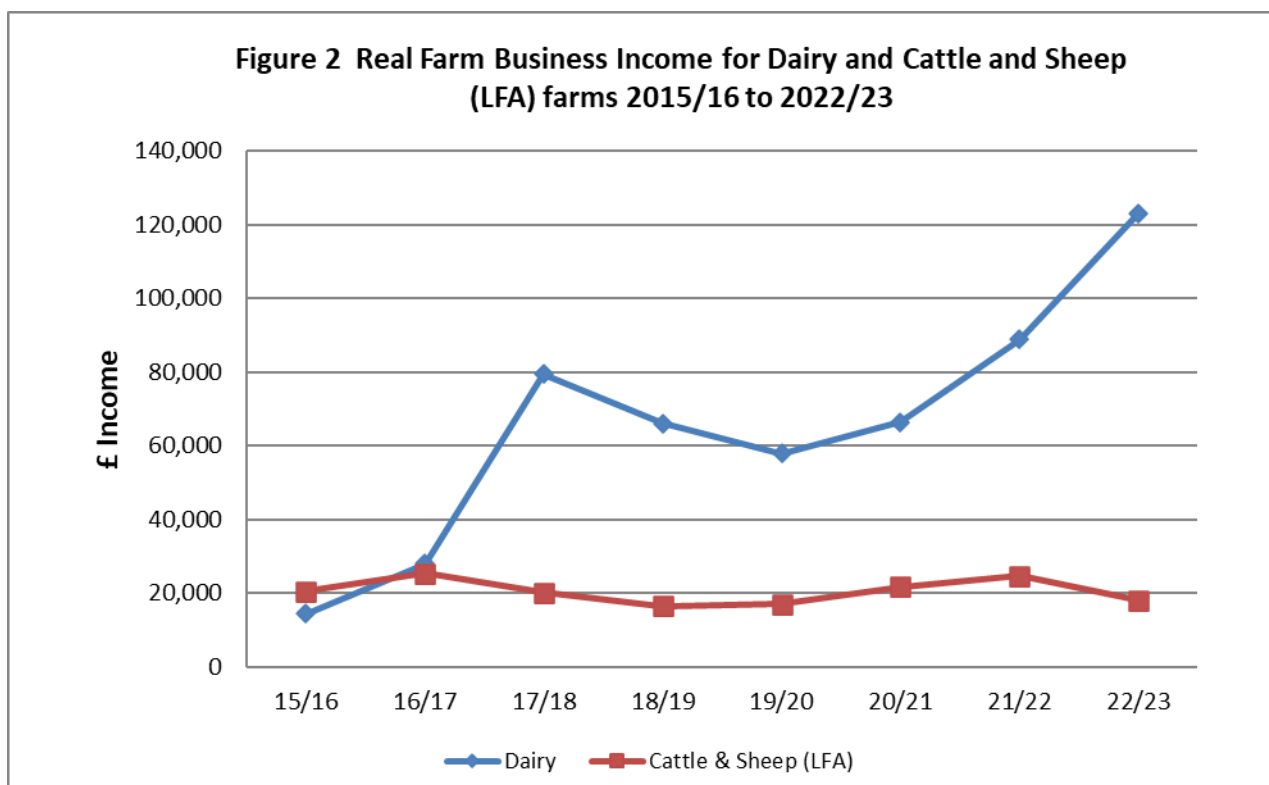
**Table 8 Real Farm Business Income for Dairy and Cattle and Sheep farms (LFA) – 2015/16 to 2022/23<sup>1, 2</sup>**

	Dairy	Cattle & Sheep (LFA)
2015/16	100	100
2016/17	194	124
2017/18	550	99
2018/19	457	80
2019/20	400	83
2020/21	460	106
2021/22	614	121
2022/23	850	88

1. Expressed as an index in real terms, 2015/16 = 100

2. Based on data from all farms

The time series (2015/16 – 2022/23) of average Farm Business Income expressed in real terms for Dairy and Cattle and Sheep (LFA) farm types is shown graphically in figure 2. This indicates that the patterns of change in the average incomes for these farm types are very different. For Dairy Farms, levels of Farm Business Income have been relatively volatile over the period with dramatic ups and downs, whereas for LFA Cattle & Sheep Farms they have been relatively steady. On saying this, the annual average Farm Business Income for Dairy farms has been some £45,034 per farm higher over the period than that of Cattle and Sheep (LFA) farms. Over the 8 year period Dairy farms had an average annual Farm Business Income of £65,495, compared to £20,461 for Cattle and Sheep (LFA) farms. When considering the total asset values of both farm types it can be said that the average Dairy farm of 91 hectares in Northern Ireland, is valued at 31% more than the average Cattle and Sheep (LFA) farm of 104 hectares and has generated about 3.2 times as much Farm Business Income over the past 8 years.



1. Adjusted to 2022/23 prices based on GDP deflator

## 2.7 Other Sources of Income

In the FBS, farmers are asked to indicate into which of 9 ranges of income the joint income of the farmer and spouse falls for each of six off-farm sources of income. Off-farm income includes both earned and unearned sources, such as other employment and social payments. In total, these receipts averaged £10,609 per farm in 2022/23, of which £4,397 was earned income and £6,212 unearned income. However, it should be noted that on 29% of farm businesses no off-farm income was received (Table 10). Off-farm income per farm ranged from under £1,000 to in excess of £20,000 per year. The average amount of off-farm income was highest, at £20,618 per farm for Mixed farms because of the higher amount of investments, pensions and social payments income in this farm type.

**Table 9 Off-farm income, 2022/23 (£ per farm)**

	<b>Off-farm Total Income</b>	<b>Employment &amp; Self- employment</b>	<b>Investments, Pensions, Social Payments</b>
Dairy	11,352	4,658	6,694
Cattle & Sheep (LFA)	10,577	4,733	5,844
Mixed	20,618	11,699	8,919
<b>All Types</b>	<b>10,609</b>	<b>4,397</b>	<b>6,212</b>

The two most common off-farm income sources were other employment and pensions, as shown in Table 10. The earned income of the spouse was the main off-farm income source. In 2022/23, on 39 of the 193 farms (20%) only the spouse of the farmer had off-farm employment, on a further 12 farms (6%) only the farmer had off-farm employment and on another 4 farms (2%) both the farmer and spouse had off-farm employment. This equates to 28% of farms having an off-farm employment source of income. The percentages of farms receiving pensions and social payments were 45% and 7% respectively.

**Table 10 Off-farm income by type and level of Income, 2022/23**

	<b>£</b>				
	<b>Zero</b>	<b>1-999</b>	<b>1,000-4,999</b>	<b>5,000-19,999</b>	<b>20,000+</b>
	<b>(% of farms)</b>				
Employment	77	-	3	9	12
Self-employment	94	-	-	4	2
Investments	94	1	1	3	1
Pensions	55	-	2	38	4
Social payments	93	1	3	3	-
<b>All sources</b>	<b>29</b>	<b>2</b>	<b>3</b>	<b>47</b>	<b>20</b>

## 2.8 Investment Levels on Farms

Within table 11, the real level of investment made on FBS farms over the past 10 years is shown. This shows that investment levels have increased in both current and real terms over the ten year period. The real level increase between 2013/14 and 2022/23 was 24%. In the most recent year, the real level of investment has remained relatively unchanged from the previous year.

**Table 11 Net investment index per farm, 2013/14 to 2022/23**

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Current price Index	100	129	112	60	106	128	108	125	144	154
Real terms index <sup>1</sup>	100	128	110	58	100	119	97	107	124	124

1. Deflated using the GDP deflator, 2013/14 = 100

2. Based on data from all farms.

As shown in table 12 the average net investment (excluding capital grants received) was £30,843 per farm in 2022/23, which is £2,097 more than the previous year. The total average net investment in 2022/23 was composed of plant, machinery and vehicles at £18,617 per farm (which is £3,149 more than in 2021/22), land and buildings at £2,562 per farm (which is £2,284 lower than in 2021/22) and investment on capital improvements at £9,988 per farm (which is £691 higher than 2021/22). Capital grants received were £324 in 2022/23 (which is £541 less than in 2021/22). Average levels of net investment were higher in 2022/23 than 2021/22 for Pig, Dairy and Mixed farm types.

**Table 12 Net investment by type of farm, 2021/22 and 2022/23<sup>1</sup>**

	2021/22	2022/23
	£ per farm	
Cereal	64,852	32
General Cropping <sup>2</sup>	-	-
Pigs	43,031	67,424
Dairy	40,386	60,189
Cattle & Sheep (LFA)	21,441	15,898
Cattle & Sheep (Lowland)	24,773	20,385
Mixed	44,482	44,510
<b>All types</b>	<b>28,746</b>	<b>30,843</b>

1. Based on data from an identical sample of farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

The average levels of net investment were different on each of the farm types, with Pig farms having the highest average level of net investment in 2022/23. Differences in levels of investment by farm type occur for a number of reasons including dissimilarities in farm size, levels of Cash Income and the need for replacement/establishment of assets. In general, the pattern of investment would tend to indicate that farmers increase capital expenditure in or immediately following years when they have a substantial increase in cash income.



### 3. FINANCIAL POSITION OF FARM BUSINESSES

In the 2010/11 account year, the values for land and buildings were revalued on each FBS farm in line with current market prices for farms in each locality. Previous revaluations took place in the 1989/90, 1996/97, and 2006/07 account years. The revaluation in 2010/11 resulted in an average increase in book values of land and buildings from £1,054,046 in the closing valuation of the 2009/10 account to £1,149,338 in the closing valuation of the 2010/11 account. If comparisons are being made with farm asset values reported for earlier years then recent and previous revaluations should be taken into consideration.

#### 3.1 Assets, Liabilities, and Net Worth of Farms

Information on the values of total assets, external liabilities and net worth by farm type for the 2022/23 account year is presented in Table 13. This shows that average total assets per farm measured across all farm types were £1,525,727 in 2022/23. Whereas, average external liabilities per farm measured across all farm types were £44,832 in 2022/23, which is 2% higher compared to the previous year. When measured across all farm types the average external liabilities (i.e. mainly bank borrowings) per farm in 2022/23 were equivalent to 3% of total farm assets. Given these values for assets and liabilities the average net worth per farm measured across all farm types was £1,480,895 in 2022/23. When measured across all farm types, net worth expressed as a percentage of total assets was 97% in 2022/23.

Table 13 also shows that when expressed by farm type, total average assets in 2022/23 ranged from £1,162,946 per farm on Pig type farms to £2,527,427 per farm on Cereal type farms. In 2022/23, Cattle and Sheep (Lowland) had the lowest external liabilities at £16,456 per farm, which equates to 1.1% when measured as a percentage of total assets. When compared to the previous year, external liabilities decreased for Cereals, Dairy and Cattle and Sheep (Lowland) farm types, and increased on Pig, Cattle and Sheep (LFA) and Mixed farm types.

In terms of net worth, average values by farm type in 2022/23 ranged from £1,061,068 on Pig farms to £2,389,259 on Cereal farms. When net worth is expressed as a percentage of total assets, average values range from 91.2% on Pig farms to 98.9% on Cattle and Sheep (Lowland) farms.

**Table 13 Financial stability of farms in Northern Ireland 2021/22 and 2022/23<sup>1</sup>**

		<b>Farm Area (ha)</b>	<b>Total Assets (£'000)</b>	<b>External Liabilities (£'000)</b>	<b>Net Worth (£'000)</b>	<b>Net Worth (as a % of Total Assets)</b>
Cereals	21/22	125.6	2561.7	140.3	2421.4	94.5
	22/23	114.1	2527.4	138.2	2389.3	94.5
General Cropping <sup>2</sup>	21/22	-	-	-	-	-
	22/23	-	-	-	-	-
Pigs	21/22	36.5	1071.2	95.0	976.2	91.1
	22/23	36.3	1162.9	101.9	1061.1	91.2
Dairy	21/22	88.7	1594.3	95.9	1498.4	94.0
	22/23	91.0	1738.3	95.6	1642.7	94.5
Cattle and Sheep (LFA)	21/22	104.3	1278.6	18.8	1259.8	98.5
	22/23	103.6	1325.8	19.8	1306.0	98.5
Cattle and Sheep (Lowland)	21/22	70.1	1531.4	17.5	1514.0	98.9
	22/23	69.4	1566.3	16.5	1549.8	98.9
Mixed	21/22	95.5	2261.1	72.8	2188.3	96.8
	22/23	96.2	2310.6	93.7	2216.9	95.9
<b>All Types</b>	<b>21/22</b>	<b>92.1</b>	<b>1453.4</b>	<b>43.9</b>	<b>1409.6</b>	<b>97.0</b>
	<b>22/23</b>	<b>92.3</b>	<b>1525.7</b>	<b>44.8</b>	<b>1480.9</b>	<b>97.1</b>

1. Based on data from all farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

The distribution of farms by their net worth expressed as a percentage of total farm assets is presented in Table 14. Overall, the distribution indicates that in 2022/23 only 3% of farm businesses had liabilities which were more than 15% of the value of total farm assets and that 86% have liabilities which are less than 5% of the value of the farm assets. This is a relatively financially stable status for the farm sector.

**Table 14 Distribution of farms by net worth as a percentage of total assets<sup>1</sup>**

Table 14 Distribution of farms by net worth as a percentage of total assets					
	Net Worth %				
	Under 75	75-84.9	85-94.9	95-99.99	100
	(% of farms)				
2021/22	1	4	10	55	31
2022/23	1	2	11	56	30

1. Based on data from an identical sample of farms.

When total farm assets are expressed on an area basis this indicates the amount of capital required to farm one hectare of land. This amount differs between farm types and is affected by factors such as the quality of land and types of enterprise farmed. In 2022/23 the average capital required across all farm types was £16,553 per hectare. At the individual farm type level the average capital required ranged from £12,791 per hectare on Cattle and Sheep (LFA) type farms to £32,008 per hectare on Pig type farms. Cattle and Sheep (LFA) farms have a relatively low capital requirement as they tend to operate extensive enterprises on comparatively lower valued land, whereas, Pig farms have a relatively high capital requirement per hectare as they operate an intensive enterprise on a small area of land.

Measured across all farm types the average value of land and buildings accounted for 84% of the average capital requirement on Northern Ireland farms in 2022/23. When measured by individual farm type, the percentage of total assets tied up in land and buildings ranged from 70% on Pig farms to 91% on Cereal farms.

Assets other than land and buildings are collectively referred to as operating capital. As shown in table 15, in 2022/23 the average amount of operating capital (which excludes debtors) measured across all farm types was £204,653 per farm or 13% of total assets. This operating capital can be broken down into breeding livestock (33% of operating capital), machinery (28%), trading livestock (30%), and crops and stocks (8%). When measured at the individual farm type level, the average operating capital in 2022/23 ranged from £145,618 for Cattle and Sheep (LFA) farms to £308,539 for Mixed farms. Alternatively, when measuring average operating capital as a percentage of average total assets for individual farm types in 2022/23, the values ranged from 7% for Cereal farms to 24% for Pig farms.

**Table 15 Amount of operating capital by type of farm, 2022/23**

	Operating Capital	
	£ per farm	% of total farm Capital
Cereal	177,116	7.0
General Cropping <sup>1</sup>	-	-
Pigs	276,102	23.7
Dairy	292,829	16.8
Cattle & Sheep (LFA)	145,618	11.0
Cattle & Sheep (Lowland)	197,812	12.6
Mixed	308,539	13.4
<b>All types</b>	<b>204,653</b>	<b>13.4</b>

1. Results for the General Cropping farm type are not reported due to insufficient observations.

### 3.2 Rate of Return on Capital

There are a range of metrics to measure the rate of return on capital employed on farms. For many years, management and investment income (Net Farm Income minus the value of farmer and spouse labour) expressed as a percentage of tenant's capital was the most widely used measure. However, as this measure was not very meaningful for owner occupied farms, another measure, Occupier's Net Income expressed as a percentage of

net worth, was used. This expression represents the rate of return that the farmer and spouse obtain for their manual and managerial labour on all of their investment in the business. From the 2007/08 account year, Farm Business Income expressed as a percentage of net worth is used. This expression represents the return that all unpaid labour (farmer, spouses and others with an entrepreneurial interest in the farm business) obtains for their manual and managerial labour and all of their investment in the business.

As indicated in Table 16, the rate of return to capital and labour achieved by some farm types in 2022/23 is low when compared to other investment opportunities. The average rate of return in 2022/23 ranged from 1.4% on Cattle and sheep (LFA and Lowland) farms to 7.5% on Dairy farms.

**Table 16 Farm Business Income as a percentage of net worth by type of farm, 2022/23**

<b>Farm Business Income as a % of Net Worth 2022/23</b>	
Cereal	2.5
General Cropping <sup>2</sup>	-
Pigs	7.0
Dairy	7.5
Cattle & Sheep (LFA)	1.4
Cattle & Sheep (Lowland)	1.4
Mixed	3.3
<b>All types</b>	<b>3.4</b>

1. Results for the General Cropping farm type are not reported due to insufficient observations.

### 3.3 Bank Borrowings

In the 2022/23 year, the average level of bank borrowings measured across all farm types was £33,645 per farm. This is an average decrease of £3,964 per farm when compared to 2021/22. Apart from Pig and Mixed farms, average borrowing for each farm type decreased, with Dairy farms exhibiting the largest decrease (minus £11,470 per farm). Average borrowings for the Pig farm type increased by £11,853 per farm between 2021/22 and 2022/23.

Banks are the main source of lending to farming, with others such as family loans and hire purchase, providing on average a further £11,187 per farm. The latter sources are used, to quite an extent, to purchase tractors and other vehicles, whereas bank lending is used mainly for funding land, buildings and working capital requirements.

**Table 17 Average bank borrowings per farm by type of farm, 2021/22 and 2022/23<sup>1</sup>**

	2021/22	2022/23
	£ per farm	
Cereal	127,252	120,810
General Cropping <sup>2</sup>	-	-
Pigs	65,159	77,012
Dairy	82,573	71,103
Cattle & Sheep (LFA)	16,586	15,450
Cattle & Sheep (Lowland)	14,898	12,969
Mixed	59,812	61,027
<b>All types</b>	<b>37,609</b>	<b>33,645</b>

1. Based on data from an identical sample of farms.

2. Results for the General Cropping farm type are not reported due to insufficient observations.

The distribution of farms by level of borrowing per farm in 2021/22 and 2022/23 are presented in Table 18. This shows that 48% of the farms recorded no bank borrowings in 2022/23, whereas 16% of farms recorded borrowings in excess of £50,000. When comparing the distributions for 2021/22 and 2022/23 the number of farms having borrowings in excess of £20,000 in 2022/23 decreased by 2%.

**Table 18 Distributions of farms by level of bank borrowings, 2021/22 and 2022/23<sup>1</sup>**

Bank Borrowings (£ per farm)	2021/22	2022/23
	% of farms	
Nil	49	48
1 to 20,000	13	16
20,000 to 49,999	22	20
50,000 to 99,999	8	7
100,000 and over	9	9

1. Based on data from an identical sample of farms.

The ability of farms to carry different levels of borrowings depends on their profitability, which in turn, is closely related to the size of business. For this reason, those farms with borrowings in excess of £50,000 cannot necessarily be considered to be in financial difficulty. Even so, borrowings in excess of £50,000 do incur a significant interest cost. At an average bank lending rate of 5.5% borrowings of £50,000 would have incurred interest costs of around £2,750 per annum.

Some of these farms have borrowed to purchase land, buildings, machinery and farm improvement materials. For other farms poor market and/or physical performance has contributed to their high levels of borrowings. The difficulty with such high levels of borrowing is that the annual interest cost may reach a level where the farm cash income is inadequate to cover living expenses and essential new on-farm investment.

## 4. ENTERPRISE GROSS MARGINS

In this section of the report, the gross margins generated by each of the main enterprises in Northern Ireland are compared for the two accounting years 2021/22 and 2022/23. As the average account year end for the sample of farms is mid-February, the results refer to the 2021 and 2022 grassland and crop years. Average Gross Margin by enterprise is presented in Table 19(a). It is important to note that as the Single Payment is decoupled from production and not linked to any particular enterprise it is not included in the gross margin figures. The overall situation was that higher gross margins were recorded in 2022/23 for Dairy cows, SDA beef cows and Pig enterprises. In contrast, lower gross margins were recorded for DA beef cows, Lowland beef cows, SDA breeding ewes, DA breeding ewes, Lowland breeding ewes, Spring Barley, Winter Barley, Winter Wheat and Potato enterprises.

**Table 19(a) Average gross margins by enterprise in 2021/22 and 2022/23<sup>1</sup>**

	Average gross margins	
	2021/2022	2022/2023
	£ per head	
Dairy Cows	1,196	1,689
Suckler Cows		
- SDA	236	240
- DA	305	289
- Lowland	318	297
Breeding Ewes		
- SDA	41	18
- DA	90	60
- Lowland	88	76
Pigs	33	40
	£ per hectare	
Spring Barley	1,256	1,248
Winter Barley	1,629	1,571
Winter Wheat	2,154	1,956
Potatoes – ware	3,240	2,662

1. Based on data from an identical sample of farms.

### 4.1 Dairy Cows

As shown in Table 19(b), the average gross margin per dairy cow increased from £1,196 in 2021/22 to £1,689 in 2022/23 for the 82 dairy herds which provided information in both years. This increase of £493 in average gross margin is the net result of a £817 increase in output value and a £324 increase in total variable costs in 2022/23. The main reason for the increase in output value was that milk receipts were on average £840 higher per cow in 2022/23. The higher milk receipts per cow were due to an increase in average milk price of 12.0 pence per litre. The increase in total variable costs per cow resulted from a £229 increase in concentrate costs and a £77 increase in hay, silage and grazing costs per cow. The increase in concentrate costs per cow was due to increases in both the concentrate price and concentrate usage per cow.

Stocking rates increased from 2.18 cow equivalents per hectare in 2021/22 to 2.20 cow equivalents per hectare in 2022/23. Given the increase in stocking rates and average gross margin per cow, average gross margin per hectare also increased from £2,607 in 2021/22 to £3,718 in 2022/23, which is an increase of £1,112 per hectare.

**Table 19(b) Average outputs, variable costs and gross margins per dairy cow in 2021/22 and 2022/23<sup>1</sup>**

	2021/2022	2022/2023
<b>Number of herds</b>	82	
<b>Enterprise output</b>	<b>£ per cow</b>	
Milk	2,442	3,281
Calves	118	119
Herd replacement	-164	-188
<b>Output</b>	<b>2,396</b>	<b>3,213</b>
Variable Costs		
Concentrates	801	1,030
Hay, silage & grazing	202	279
Sundries & Vet	198	215
<b>Total Variable Costs</b>	<b>1,200</b>	<b>1,524</b>
<b>Gross Margin</b>	<b>1,196</b>	<b>1,689</b>
Average herd size (cows)	97	99
Concentrates per litre (kg)	0.36	0.37
Stocking rate (ce/ha)	2.18	2.20
Summer milk (%)	51	50
Milk yield (l/cow)	7,530	7,382
Milk price (p/l)	32.4	44.5

1. Based on data from an identical sample of farms.

As shown in Table 20, the difference in performance in 2022/23 between the 'top' and 'bottom' quartiles was, as in previous years, substantial. The 'top' quartile had an average gross margin per cow of £2,182 compared with £1,119 for the 'bottom' quartile. The main reasons for this difference in performance are that the 'top' quartile had an average milk yield approximately 3,551 litres per cow above and a milk price 1.9 pence per litre above the 'bottom' quartile. For the average herd size of 99 dairy cows in the sample, the difference in gross margin between the 'top' and 'bottom' quartiles equates to a total value of £105,474 per herd.

**Table 20 Average outputs, variable costs and gross margins per dairy cow in the top 25% and bottom 25% groups, 2022/23**

	Top 25%	Bottom 25%
	£ per cow	
Gross Margin	2,182	1,119
Milk Sales	4,095	2,384
Calf Sales	156	103
Total Output	4,067	2,293
Variable Costs	1,885	1,174
Milk Yield – litres	9,039	5,488
Av milk price – ppl	45.3	43.4
Stocking rate - ce/ha	2.26	2.00

## 4.2 Suckler Cows

In the 2022/23 account year SDA suckler herds had average gross margins that were higher than those in 2021/22, but the average gross margins for DA and lowland suckler herds fell (Table 21). For SDA suckler cows the average gross margin per cow increased from £236 in 2021/22 to £240 in 2022/23. This increase of £3 per cow was the combined result of average variable costs increasing by less than total output. In contrast, average total output increased by less than variable costs for DA and lowland suckler cow herd categories, resulting in decreases in average gross margins of £16 and £20 per cow respectively.

**Table 21 Average outputs, variable costs and gross margins per cow for SDA, DA and Lowland suckler herds, 2021/22 and 2022/23<sup>1</sup>**

	SDA		DA		Lowland	
	21/22	22/23	21/22	22/23	21/22	22/23
Number of herds	34		19		22	
Enterprise Output	£ per cow					
Calves	608	652	651	688	601	623
Herd replacement	-74	-64	-70	-41	-42	-26
Total Output	534	588	580	647	559	596
Variable Costs						
Concentrates	68	76	48	64	30	34
HSG	153	195	142	201	130	179
Sundries & Vet	77	77	86	92	81	86
Total Variable Costs	297	348	275	358	241	299
Gross Margin	236	240	305	289	318	297
Calves reared per cow	0.94	0.98	1.01	1.02	0.97	0.97
Av price per calf sold/trans (£)	638	663	650	686	619	640

1. Based on data from an identical sample of farms.



The data presented in table 22 for the 'top 25%' and 'bottom 25%' of suckler herds show that there was a difference of £446 in gross margin per cow between the 'top' and 'bottom' groups of SDA suckler herds in 2022/23. This is accounted for by differences of £203 in calf returns, £68 in herd replacement costs and £176 in total variable costs between the top and bottom groups. Similarly, for DA suckler herds there was a difference of £482 in gross margin per cow between the 'top' and 'bottom' groups of herds in 2022/23. This is accounted for by differences of £71 in calf returns, £177 in herd replacement costs and £234 in total variable costs.

**Table 22      Average calf receipts, variable costs and gross margins per cow for SDA and DA suckler herds in the top 25% and bottom 25% groups, 2022/23**

	Top 25%	Bottom 25%
	£ per cow	
Gross Margin		
- SDA	420	-27
- DA	476	-5
Calf Returns		
- SDA	784	581
- DA	771	700
Herd replacement cost		
- SDA	-23	-91
- DA	15	-162
Variable Costs		
- SDA	341	517
- DA	309	543

### 4.3 Breeding Ewes

As shown in table 23, gross margins per ewe for Lowland, Upland and Hill flocks showed a decrease between 2021/22 and 2022/23. For Lowland breeding ewes, the average gross margin per ewe decreased from £88 in 2021/22 to £76 in 2022/23 (minus £12). This decrease was the net result of a £1 increase in output and a £13 increase in total variable costs. For Upland breeding ewes, the average gross margin per ewe decreased from £90 in 2021/22 to £60 in 2022/23 (minus £30). This decrease was the combined result of a £21 decrease in output and a £9 increase in total variable costs. For Hill breeding ewes, the average gross margin per ewe decreased from £41 in 2021/22 to £18 in 2022/23 (minus £24). This decrease was the combined result of a £11 decrease in output and a £13 increase in total variable costs.

Table 24 presents the gross margin per ewe results for the 'top 25%' and 'bottom 25%' of Lowland and Hill flocks in 2022/23. This shows a difference in gross margin between the 'top 25%' and 'bottom 25%' of £95 per ewe in the Lowland and £68 in the Hill. The main reason for these differences in gross margin between the 'top 25%' and 'bottom 25%', is the considerable range found in the value of lamb sales per ewe which averaged £149 in the top group and £95 in the bottom group.

**Table 23** Average outputs, variable costs and gross margins per ewe for Lowland, DA and SDA breeding flocks, 2021/22 and 2022/23<sup>1</sup>

	Lowland		Upland (DA)		Hill (SDA)	
	21/22	22/23	21/22	22/23	21/22	22/23
Number of flocks	16		10		20	
Output	£ per ewe					
Lambs	145.32	149.53	144.44	136.95	94.24	84.10
Wool	0.29	0.55	0.84	0.99	0.34	0.99
Flock Replacements	5.55	1.72	3.85	-9.56	5.07	3.57
Total Output	151.16	151.80	149.13	128.38	99.66	88.66
Variable Costs						
Concentrates + OPF	16.84	20.37	18.43	22.10	22.31	26.36
Hay, silage, & grazing	24.07	33.96	23.91	31.37	20.16	27.78
Sundries + Vet	22.18	21.32	17.26	15.34	15.81	16.64
Total Variable Costs	63.09	75.65	59.60	68.80	58.28	70.78
Gross Margin	88.06	76.14	89.52	59.58	41.38	17.88
Lambs reared per ewe	1.57	1.57	1.53	1.34	1.19	1.20
Ave lamb price (£)	103.23	104.66	104.55	108.17	95.99	90.64
Ewe mortality %	4.8	5.4	6.2	5.4	6.0	6.1
Lamb mortality per 100 ewes	9.4	9.3	14.1	12.6	7.7	7.8
Ave flock size (ewes)	248	241	197	199	309	301

1. Based on data from an identical sample of farms.

**Table 24** Average gross margins, lamb sales and lambs reared per ewe for the top 25% and bottom 25% groups, 2022/23

	Top 25%	Bottom 25%
	<b>Per Ewe</b>	
Gross Margin (£)		
- Lowland	111	16
- Hill	59	-10
Lamb Sales (£)		
- Lowland	176	124
- Hill	122	66
Lambs Reared		
- Lowland	1.75	1.36
- Hill	1.45	1.07

#### 4.4 Pigs

On the 6 farms which had rearing and finishing units, the average gross margin per pig increased from £33 in 2021/22 to £40 in 2022/23 (Table 25). This increase in margin of £7 per pig was the net result of an increase in total variable costs of £29 per pig as a result of higher feedstuff costs and an increase in total output of £37 per pig. The average gross margin of £40 per pig is the fourth highest result in the 10 years since 2013/14. The average gross margins per pig in previous years were £32 in 2013/14, £26 in 2014/15, £17 in 2015/16, £28 in 2016/17, £45 in 2017/18, £37 in 2018/19, £42 in 2019/20, £45 in 2020/21 and £33 on 2021/22.

**Table 25 Average sales, variable costs and gross margins per pig for pig rearing and finishing units, 2021/22 and 2022/23<sup>1</sup>**

	2021/2022	2022/2023
<b>Number of herds</b>	<b>6</b>	
	<b>£ per pig</b>	
<b>Output</b>	<b>142.10</b>	<b>179.03</b>
Variable Costs		
Feeding stuffs	100.65	128.49
Vet and medicines	3.65	4.31
Sundries	4.92	5.88
<b>Total Variable Costs</b>	<b>109.22</b>	<b>138.69</b>
<b>Gross Margin</b>	<b>32.88</b>	<b>40.34</b>
Meal equivalent per pig (kg)	319	316
Price of concentrates (£/tonne)	316	406
Pigs weaned per sow	26.44	27.01

1. Based on data from an identical sample of farms.

#### 4.5 Spring Barley

As shown in table 26 the average gross margin per hectare for the spring barley crop decreased from £1,256 in 2021 to £1,248 in 2022 (a decrease of £8 per hectare). This decrease was the net result of a £158 increase in output value and a £166 increase in total variable costs in 2022. The increase in output value was due to higher grain prices and straw yields in 2022. Grain prices per tonne increased from £218 in 2021 to £248 in 2022, whereas straw prices per tonne decreased from £107 in 2021 to £102 in 2022. In comparison to 2021 levels, average grain yield decreased by 0.20 tonnes per hectare while the average straw yield increased by 0.41 tonnes per hectare. The increase in variable costs between 2021 and 2022 was mainly the result of higher fertiliser costs in 2022.

The 'top 25%' performance group of farms in 2022 had an average grain yield of 6.95 tonnes per hectare compared with 4.49 tonnes in the 'bottom 25%' group. These yields generated grain sales of £1,706 for the 'top' group and £1,040 for the 'bottom' group. Associated with the higher grain yield was also a lower straw yield which generated straw sales of £319 per hectare in the 'top' group compared with £300 in the 'bottom' group. The average grain price per tonne received by the 'top' group was £14 higher than the 'bottom' group, whereas, the average straw price per tonne in the 'top' performance group was £11 higher than the 'bottom' group. In terms of inputs, the total variable costs were

£383 per hectare for the 'top' group and £610 for the 'bottom' group. These differences in output and inputs between the 'top' and 'bottom' groups resulted in a gross margin of £1,642 per hectare for the 'top' group and £730 per hectare for the 'bottom' group, i.e. a difference of £911 per hectare.

**Table 26 Average outputs, variable costs and gross margins per hectare for spring barley, 2021/22 and 2022/23<sup>1</sup>**

	2021/2022	2022/2023
<b>Number of farms</b>	26	
	<b>£ per hectare</b>	
<b>Output</b>		
Grain	1,311	1,441
Straw	281	310
<b>Total Output</b>	<b>1,593</b>	<b>1,751</b>
<b>Variable Costs</b>		
Seed	73	78
Fertilisers	128	235
Sprays	107	136
Sundries	29	54
<b>Total Variable Costs</b>	<b>337</b>	<b>503</b>
<b>Gross Margin</b>	<b>1,256</b>	<b>1,248</b>
Grain yield (tonnes per ha)	6.01	5.81
Straw yield (tonnes per ha)	2.64	3.05

1. Based on data from an identical sample of farms.

## 4.6 Winter Barley

As shown in table 27, the average gross margin per hectare for the winter barley crop decreased from £1,629 in 2021 to £1,571 in 2022, which is a decrease of £58. This decrease was the net effect of a £144 increase in output and a £202 increase in variable costs in 2022. The increase in output value was the result of higher grain prices for 2022. Grain prices per tonne increased from £210 in 2021 to £254 in 2022 whereas, straw prices per tonne remained relatively unchanged between 2021 and 2022. In comparison to 2021 levels, average grain yield decreased by 0.63 tonnes per hectare and average straw yield decreased by 0.32 tonnes per hectare. The increase in variable costs between 2021 and 2022 was the result of higher fertiliser, spray, seed and sundry costs in 2022.

The 'top 25%' group of farms in 2022 had an average grain yield of 8.83 tonnes per hectare, which was 2.96 tonnes more than the 'bottom 25%' group. Higher values for grain and straw output resulted in an output value of £2,788 per hectare for the 'top' group, some £955 above that of the 'bottom' group. Total variable costs per hectare were £21 lower in the 'top' group at £660 per hectare. The gross margins per hectare were £2,128 for the 'top' group and £1,152 for the 'bottom' group.

On average, the winter barley crop gross margin in 2022 was £323 per hectare higher than that for the spring crop. It is usually the case that the winter barley crop out-performs the spring barley crop as the higher returns associated with the higher yield of the winter

barley crop more than cover the additional variable costs incurred when compared with the spring barley crop.

**Table 27 Average outputs, variable costs and gross margins per hectare for winter barley, 2021/22 and 2022/23<sup>1</sup>**

	2021/2022	2022/2023
<b>Number of farms</b>	23	
	<b>£ per hectare</b>	
<b>Output</b>		
Grain	1,611	1,787
Straw	449	417
<b>Total Output</b>	<b>2,059</b>	<b>2,204</b>
<b>Variable Costs</b>		
Seed	79	99
Fertilisers	147	308
Sprays	170	189
Sundries	34	36
<b>Total Variable Costs</b>	<b>430</b>	<b>632</b>
<b>Gross Margin</b>	<b>1,629</b>	<b>1,571</b>
Grain yield (tonnes per ha)	7.68	7.05
Straw yield (tonnes per ha)	4.49	4.17

1. Based on data from an identical sample of farms.

## 4.7 Winter Wheat

As shown in table 28 the average gross margin per hectare for the winter wheat crop decreased from £2,154 in 2021 to £1,956 in 2022, which is a decrease of £198. This was the combined effect of a £14 decrease in output and a £184 increase in variable costs in 2022. The fall in output value was the combined result of lower straw prices and lower grain and straw yields in 2022. Average grain prices increased by £50 per tonne, whereas average straw prices decreased by £5 per tonne. Average grain yield decreased by 1.58 tonnes per hectare and average straw yield decreased by 0.87 tonnes per hectare. As a result of these changes in yields and prices, total output decreased from £2,684 in 2021 to £2,670 in 2022. The increase in total variable costs of £184 per hectare in 2022 was mainly due to higher fertiliser and spray costs in 2022.

**Table 28      Average outputs, variable costs and gross margins per hectare for winter wheat, 2021/22 and 2022/23<sup>1</sup>**

	2021/2022	2022/2023
<b>Number of farms</b>	14	
	<b>£ per hectare</b>	
<b>Output</b>		
Grain	2,181	2,275
Straw	503	396
<b>Total Output</b>	<b>2,684</b>	<b>2,670</b>
<b>Variable Costs</b>		
Seed	93	93
Fertilisers	167	343
Sprays	227	238
Sundries	43	40
<b>Total Variable Costs</b>	<b>530</b>	<b>714</b>
<b>Gross Margin</b>	<b>2,154</b>	<b>1,956</b>
Grain yield (tonnes per ha)	10.24	8.66
Straw yield (tonnes per ha)	5.10	4.22

1. Based on data from an identical sample of farms.

The 2022 crop results show that the highest gross margin per hectare was obtained by winter wheat (£1,956), followed by winter barley (£1,571) and then spring barley (£1,248). This order is typical of a normal year.

## 4.8 Potatoes

The gross margin performances for the 2021 and 2022 ware potato crops were £3,240 and £2,662 per hectare respectively. This decrease in gross margin of £578 per hectare was the net result of a £298 increase in output and a £876 increase in variable costs between 2021 and 2022. The increase in output resulted from an increase in ware potato prices, with prices increasing from £160 per tonne in 2021 to £171 per tonne in 2022. In terms of yield, the average ware potato yield decreased from 36.7 tonnes per hectare in 2021 to 34.6 tonnes per hectare in 2022. The total variable costs incurred increased from £1,964 per hectare in 2021 to £2,840 per hectare in 2022. In terms of individual costs, contract/casual wages costs showed the most increase (increasing by £629 per hectare), followed by fertiliser costs (increasing by £267 per hectare). It should however be noted that the costs included in determining the gross margin for potatoes do not include machinery, conacre rent and hired full-time labour costs. Such costs would be taken into account when determining the full cost of growing potatoes.

**Table 29 Average outputs, variable costs and gross margins per hectare for ware potato crops, 2021/22 and 2022/23<sup>1</sup>**

Number of farms	Ware Crop	
	2021/2022	2022/2023
	3 £ per hectare	
<b>Potato Output</b>	<b>5,204</b>	<b>5,503</b>
Variable costs		
Seed	445	531
Fertiliser	435	702
Sprays	414	429
Contract/Casual Wages	307	936
Sundries	364	243
<b>Total Variable costs</b>	<b>1,964</b>	<b>2,840</b>
<b>Gross Margin</b>	<b>3,240</b>	<b>2,662</b>
Total yield (tonnes/ha)	36.7	34.6
Av price per tonne (£)	160	171

1. Based on data from an identical sample of farms.

#### 4.9 'Top' and 'Bottom' Performance Groups

Gross margins for the 'top' and 'bottom' performance groups for the main enterprises are summarised in table 30. They show that for all the enterprises, the gross margin for the 'top' group is at least 68% more than that of the 'bottom' group. This outcome is typical of most years and arises because of differing farmer skills and resources. The data, while illustrating the wide range in performance levels found on farms also suggests that there is a possibility for improvements on some farms.

**Table 30 Gross margins of the 'top' and 'bottom' performance groups for selected enterprises, 2022/23**

		Top <sup>1</sup> Group	Bottom <sup>1</sup> Group
		£ Per head	
Dairy cows		2,182	1,119
Suckler cows	- DA	476	-5
	- SDA	420	-27
Breeding ewes	- SDA	59	-10
	- Lowland	111	16
Spring barley		1,642	730
Winter barley		2,128	1,152
Winter wheat		2,284	1,359

1. For all enterprises the 'top' and 'bottom' groups refer to 25% of the samples.

## 5. FIXED COSTS

As shown in table 31, the average levels of fixed costs per hectare (excluding labour costs) measured across all farm types increased from £618 in 2021/22 to £715 in 2022/23. At the individual farm type level, each of the farm types recorded increases in fixed costs, ranging from £36 per ha on Cattle and Sheep (LFA) farms to £567 per ha on Pig farms.

**Table 31 Fixed costs per hectare by type of farm, 2021/22 and 2022/23<sup>1, 2</sup>**

	2021/22	2022/23
	£ per ha	
Cereal	764	1,008
General Cropping <sup>3</sup>	-	-
Pigs	3,078	3,645
Dairy	956	1,109
Cattle & Sheep (LFA)	386	422
Cattle & Sheep (Lowland)	512	636
Mixed	938	1,080
<b>All Types</b>	<b>618</b>	<b>715</b>

1. Excludes labour costs.

2. Based on data from an identical sample of farms.

3. Results for the General Cropping farm type are not reported due to insufficient observations.

Table 32 gives a breakdown of fixed costs in both years. Three major components of fixed costs (excluding labour) are depreciation of buildings and works, machinery depreciation, and machinery running costs. In 2021/22 and 2022/23, these three cost categories on average accounted for 68% and 69% respectively of total fixed costs across all types of farm.

**Table 32 Fixed costs per hectare, by category, 2021/22 and 2022/23<sup>1</sup>**

	2021/22	2022/23
	£ per ha	
Depreciation of buildings and works	102	108
Depreciation of machinery	159	185
Machinery running costs	156	201
Farm insurance	20	22
Farm fuel	36	50
Rates and water charges	18	18
Building repairs and miscellaneous	109	108
Interest payments	18	23
<b>Total</b>	<b>618</b>	<b>715</b>

1. Based on data from an identical sample of farms.

When cost savings are sought they are most likely to be found in the main expenditure areas. During low-income periods this has resulted in a reduction in the level of capital expenditure on machinery and equipment, as farmers have tended to replace machinery less frequently. Other fixed costs such as farm fuel, rates, building repairs and insurance cannot be reduced so readily.



## **APPENDICES 1.1 – 1.7**

## Appendix 1

**Table 1.1 – CEREAL & GENERAL CROPPING FARMS – ALL SIZES  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/23<sup>1</sup>**

	Cereals			General Cropping		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	2.1	1.7		-	-	
Total area of farm (ha)	125.6	114.1	-9.2	-	-	-
of which: crops & grass	117.8	107.2	-9.0	-	-	-
rough grazing	2.3	1.9	-16.9	-	-	-
Hectares - Total crops	97.5	97.0	-0.5	-	-	-
(of which cereals)	76.4	73.1	-4.4	-	-	-
Av.no - Dairy cows	0.0	0.0	-	-	-	-
Av.no - Beef cows	0.0	0.0	-	-	-	-
Av.no - Other cattle	3.0	0.0	-100.0	-	-	-
Av.no - Ewes	72.2	80.7	11.8	-	-	-
Av.no - Sows/gilts	0.0	0.0	-	-	-	-
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	139,659	131,225	-6.0	-	-	-
Potatoes	18,173	7,066	-61.1	-	-	-
Misc. crop output	54,830	72,319	31.9	-	-	-
<b>Total crop output</b>	<b>212,662</b>	<b>210,609</b>	<b>-1.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Livestock output :</b>						
Cattle rearing & fattening	528	0	-100.0	-	-	-
Cattle - dairy	0	0	-	-	-	-
Milk	0	0	-	-	-	-
Sheep & wool	11,008	11,047	0.4	-	-	-
Pigs	0	0	-	-	-	-
Poultry & eggs	0	0	-	-	-	-
Other livestock	0	0	-	-	-	-
<b>Total livestock output</b>	<b>11,536</b>	<b>11,047</b>	<b>-4.2</b>	<b>-</b>	<b>-</b>	<b>-</b>
Single Payment	36,101	32,621	-9.6	-	-	-
ANC/LFA Compensatory scheme	0	0	-	-	-	-
Agri Environment schemes	889	703	-20.9	-	-	-
Miscellaneous subsidies	9,641	833	-91.4	-	-	-
Miscellaneous revenue	15,761	12,126	-23.1	-	-	-
On farm - non farm income	0	0	-	-	-	-
Adjustments for disposal of previous year's crop	-3,971	188	104.7	-	-	-
<b>Total farm output</b>	<b>282,620</b>	<b>268,128</b>	<b>-5.1</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.1 Contd.**

	Cereals			General Cropping		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	868	2,438	180.9	-	-	-
Home grown concentrate feed	0	0	-	-	-	-
Veterinary fees & medicines	376	955	153.7	-	-	-
Other livestock costs	605	378	-37.5	-	-	-
Purchased & home grown seed	8,071	8,113	0.5	-	-	-
Fertilisers	15,695	31,424	100.2	-	-	-
Other crop costs	22,184	22,048	-0.6	-	-	-
Regular & casual labour	8,442	8,691	3.0	-	-	-
Machinery excluding depreciation	30,217	40,701	34.7	-	-	-
Depreciation of plant machinery & vehicles	37,154	43,124	16.1	-	-	-
Depreciation of buildings & works	11,361	11,964	5.3	-	-	-
Land & building inputs	20,160	16,748	-16.9	-	-	-
Interest payments	4,446	5,380	21.0	-	-	-
Other general farming costs	14,488	15,913	9.8	-	-	-
<b>Total variable costs</b>	<b>61,571</b>	<b>79,606</b>	<b>29.3</b>	-	-	-
<b>Total fixed costs</b>	<b>112,496</b>	<b>128,270</b>	<b>14.0</b>	-	-	-
<b>Total farm inputs</b>	<b>174,068</b>	<b>207,877</b>	<b>19.4</b>	-	-	-
<b>Farm Business Income</b>	<b>108,553</b>	<b>60,251</b>	<b>-44.5</b>	-	-	-
(plus) depreciation of buildings & works	11,361	11,964	5.3	-	-	-
(plus) depreciation of plant machinery & vehicles	37,154	43,124	16.1	-	-	-
(minus) valuation change	-21,343	3,280	115.4	-	-	-
<b>(equals) cash income</b>	<b>178,411</b>	<b>112,059</b>	<b>-37.2</b>	-	-	-
(minus) net investment	64,852	32	-100.0	-	-	-
<b>(equals) Cash flow</b>	<b>113,559</b>	<b>112,028</b>	<b>-1.3</b>	-	-	-
<b>Average valuations</b>	<b>163,836</b>	<b>177,116</b>	<b>8.1</b>	-	-	-

1. Results for the General Cropping farm type are not reported due to insufficient observations.

**Table 1.2 – MIXED & PIG FARMS – ALL SIZES  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/23**

	Mixed			Pigs		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	2.4	2.4		3.1	3.0	
Total area of farm (ha)	95.5	96.2	0.8	36.5	36.3	-0.4
of which: crops & grass	82.5	83.2	0.9	35.5	35.4	-0.4
rough grazing	3.6	3.6	0.0	0.1	0.1	0.0
Hectares - Total crops	26.7	28.9	8.0	2.9	2.0	-31.1
(of which cereals)	23.5	23.7	0.8	2.9	1.4	-51.7
Av.no - Dairy cows	25.7	25.9	0.9	0.0	0.0	-
Av.no - Beef cows	11.4	10.8	-4.8	0.4	0.5	13.1
Av.no - Other cattle	131.1	132.3	0.9	32.5	32.5	0.2
Av.no - Ewes	96.1	92.6	-3.7	118.0	111.7	-5.3
Av.no - Sows/gilts	10.4	9.7	-6.6	157.2	151.2	-3.8
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	40,466	43,976	8.7	4,126	2,949	-28.5
Potatoes	0	0	-	0	0	-
Misc. crop output	13,865	15,513	11.9	1,310	1,571	19.9
<b>Total crop output</b>	<b>54,331</b>	<b>59,489</b>	<b>9.5</b>	<b>5,435</b>	<b>4,520</b>	<b>-16.8</b>
<b>Livestock output :</b>						
Cattle rearing & fattening	67,773	79,281	17.0	18,937	22,030	16.3
Cattle - dairy	-4,910	-4,816	1.9	0	0	-
Milk	69,592	97,942	40.7	0	0	-
Sheep & wool	13,200	11,156	-15.5	23,130	23,020	-0.5
Pigs	34,626	40,375	16.6	519,914	670,367	28.9
Poultry & eggs	12,934	13,174	1.9	0	0	-
Other livestock	162	0	-100.0	0	0	-
<b>Total livestock output</b>	<b>193,378</b>	<b>237,112</b>	<b>22.6</b>	<b>561,981</b>	<b>715,417</b>	<b>27.3</b>
Single Payment	29,943	29,067	-2.9	10,801	9,834	-9.0
ANC/LFA Compensatory scheme	0	0	-	0	0	-
Agri Environment schemes	412	653	58.4	0	0	-
Miscellaneous subsidies	2,288	986	-56.9	7,985	4,748	-40.5
Miscellaneous revenue	2,052	2,273	10.8	2,660	3,231	21.5
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	297	1,113	275.0	0	0	-
<b>Total farm output</b>	<b>282,701</b>	<b>330,695</b>	<b>17.0</b>	<b>588,863</b>	<b>737,750</b>	<b>25.3</b>

**Table 1.2 Contd.**

	Mixed			Pigs		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	71,469	94,682	32.5	378,926	473,310	24.9
Home grown concentrate feed	3,871	4,570	18.0	0	0	-
Veterinary fees & medicines	5,409	5,803	7.3	17,839	18,349	2.9
Other livestock costs	5,650	6,714	18.8	23,012	24,866	8.1
Purchased & home grown seed	2,993	2,988	-0.2	354	275	-22.5
Fertilisers	12,026	18,630	54.9	2,039	3,687	80.8
Other crop costs	5,995	7,837	30.7	856	749	-12.5
Regular & casual labour	6,101	7,662	25.6	4,513	4,371	-3.1
Machinery excluding depreciation	28,055	33,485	19.4	16,497	20,902	26.7
Depreciation of plant machinery & vehicles	23,582	28,167	19.4	20,203	23,883	18.2
Depreciation of buildings & works	14,282	14,432	1.0	42,213	46,666	10.5
Land & building inputs	11,997	13,479	12.4	10,245	11,776	14.9
Interest payments	2,838	3,414	20.3	3,800	6,181	62.6
Other general farming costs	13,295	15,629	17.6	24,005	28,016	16.7
<b>Total variable costs</b>	<b>117,029</b>	<b>152,823</b>	<b>30.6</b>	<b>427,960</b>	<b>526,315</b>	<b>23.0</b>
<b>Total fixed costs</b>	<b>90,534</b>	<b>104,668</b>	<b>15.6</b>	<b>116,543</b>	<b>136,716</b>	<b>17.3</b>
<b>Total farm inputs</b>	<b>207,564</b>	<b>257,491</b>	<b>24.1</b>	<b>544,503</b>	<b>663,032</b>	<b>21.8</b>
<b>Farm Business Income</b>	<b>75,137</b>	<b>73,203</b>	<b>-2.6</b>	<b>44,360</b>	<b>74,718</b>	<b>68.4</b>
(plus) depreciation of buildings & works	14,282	14,432	1.0	42,213	46,666	10.5
(plus) depreciation of plant machinery & vehicles	23,582	28,167	19.4	20,203	23,883	18.2
(minus) valuation change	16,137	-738	-104.6	-3,632	35,782	1085.1
<b>(equals) cash income</b>	<b>96,864</b>	<b>116,540</b>	<b>20.3</b>	<b>110,409</b>	<b>109,486</b>	<b>-0.8</b>
(minus) net investment	44,482	44,510	0.1	43,031	67,424	56.7
<b>(equals) Cash flow</b>	<b>52,382</b>	<b>72,030</b>	<b>37.5</b>	<b>67,378</b>	<b>42,062</b>	<b>-37.6</b>
<b>Average valuations</b>	<b>283,084</b>	<b>308,539</b>	<b>9.0</b>	<b>243,077</b>	<b>276,102</b>	<b>13.6</b>

**TABLE 1.3 LOWLAND CATTLE AND SHEEP  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/23**

	0.5 < 1 SLR			1 < 2 SLR			All SIZES		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	0.8	0.7		1.4	1.3		1.2	1.1	
Total area of farm (ha)	50.1	49.6	-0.9	83.5	82.3	-1.4	70.1	69.4	-1.0
of which: crops & grass	46.7	46.7	0.0	82.1	80.9	-1.4	67.1	66.7	-0.6
rough grazing	2.2	1.7	-21.1	0.6	0.6	0.0	1.7	1.4	-16.8
<b>Size of enterprises :</b>									
Hectares - Total crops	3.5	3.7	6.0	5.1	2.1	-58.3	4.1	3.4	-17.6
Av.no - Dairy cows	0.0	0.2	-	4.3	3.8	-13.2	1.2	1.2	-2.1
Av.no - Beef cows	20.9	20.6	-1.3	27.8	24.5	-11.7	35.9	35.4	-1.6
Av.no - Other cattle	77.3	74.7	-3.5	134.3	130.6	-2.7	110.0	107.5	-2.3
Av.no - Ewes	22.5	19.3	-14.1	58.6	61.0	4.1	49.8	47.9	-3.8
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	4,169	5,149	23.5	3,685	3,134	-14.9	3,890	4,433	14.0
Potatoes	0	0	-	0	0	-	0	0	-
Misc. crop output	786	4,204	434.7	4,126	3,467	-16.0	2,584	4,484	73.5
<b>Total crop output</b>	<b>4,955</b>	<b>9,353</b>	<b>88.8</b>	<b>7,810</b>	<b>6,601</b>	<b>-15.5</b>	<b>6,474</b>	<b>8,917</b>	<b>37.7</b>
<b>Livestock output :</b>									
Cattle rearing & fattening	43,678	47,647	9.1	77,166	89,053	15.4	70,929	78,389	10.5
Cattle - dairy	0	0	-	-182	-129	29.2	-50	-35	29.2
Milk	0	0	-	9,025	9,203	2.0	2,476	2,525	2.0
Sheep & wool	2,364	3,294	39.3	7,710	7,835	1.6	6,828	7,463	9.3
Pigs	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	0	0	-
Other livestock	0	0	-	0	0	-	0	0	-
<b>Total livestock output</b>	<b>46,043</b>	<b>50,940</b>	<b>10.6</b>	<b>93,719</b>	<b>105,963</b>	<b>13.1</b>	<b>80,183</b>	<b>88,341</b>	<b>10.2</b>
Single Payment	15,622	14,657	-6.2	27,852	26,988	-3.1	23,231	22,166	-4.6
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-
Agri Environment schemes	323	275	-14.8	0	644	-	197	345	75.1
Miscellaneous subsidies	331	439	32.8	3,066	487	-84.1	1,156	564	-51.2
Miscellaneous revenue	2,845	3,959	39.2	2,144	8,368	290.4	2,866	5,553	93.8
On farm - non farm income	1,318	1,318	0.0	0	0	-	793	793	0.0
Adjustments for disposal of previous year's crop	0	0	-	0	0	-	0	0	-
<b>Total farm output</b>	<b>71,436</b>	<b>80,943</b>	<b>13.3</b>	<b>134,591</b>	<b>149,051</b>	<b>10.7</b>	<b>114,900</b>	<b>126,680</b>	<b>10.3</b>

**Table 1.3 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			All SIZES		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	11,799	15,345	30.0	19,102	20,952	9.7	17,426	21,064	20.9
Home grown concentrate feed	762	1,435	88.4	2,728	3,141	15.2	1,397	1,972	41.1
Veterinary fees & medicines	2,021	2,087	3.3	3,570	3,521	-1.4	3,121	3,532	13.2
Other livestock costs	1,764	1,771	0.4	4,201	4,517	7.5	4,154	4,929	18.7
Purchased & home grown seed	541	779	44.1	494	610	23.5	606	686	13.1
Fertilisers	3,886	7,739	99.2	9,306	13,816	48.5	6,320	10,226	61.8
Other crop costs	1,000	1,366	36.6	1,736	1,643	-5.4	1,377	1,689	22.6
Regular & casual labour	368	457	24.3	1,506	855	-43.2	4,624	5,139	11.1
Machinery excluding depreciation	9,570	12,944	35.3	14,785	21,180	43.2	14,320	19,328	35.0
Depreciation of plant machinery & vehicles	6,228	6,682	7.3	13,089	18,184	38.9	9,082	11,448	26.1
Depreciation of buildings & works	3,427	3,474	1.4	4,696	5,360	14.1	4,876	5,192	6.5
Land & building inputs	5,792	6,212	7.2	16,379	16,951	3.5	9,930	10,254	3.3
Interest payments	431	995	130.7	200	612	206.1	375	862	129.6
Other general farming costs	7,605	8,247	8.4	8,616	9,236	7.2	8,447	9,269	9.7
<b>Total variable costs</b>	<b>25,284</b>	<b>35,275</b>	<b>39.5</b>	<b>46,842</b>	<b>55,337</b>	<b>18.1</b>	<b>40,731</b>	<b>51,703</b>	<b>26.9</b>
<b>Total fixed costs</b>	<b>29,909</b>	<b>34,259</b>	<b>14.5</b>	<b>53,567</b>	<b>65,242</b>	<b>21.8</b>	<b>45,325</b>	<b>53,888</b>	<b>18.9</b>
<b>Total farm inputs</b>	<b>55,194</b>	<b>69,534</b>	<b>26.0</b>	<b>100,409</b>	<b>120,579</b>	<b>20.1</b>	<b>86,056</b>	<b>105,591</b>	<b>22.7</b>
<b>Farm Business Income</b>	<b>16,242</b>	<b>11,409</b>	<b>-29.8</b>	<b>34,182</b>	<b>28,472</b>	<b>-16.7</b>	<b>28,844</b>	<b>21,089</b>	<b>-26.9</b>
(plus) depreciation of buildings & works	3,427	3,474	1.4	4,696	5,360	14.1	4,876	5,192	6.5
(plus) depreciation of plant machinery & vehicles	6,228	6,682	7.3	13,089	18,184	38.9	9,082	11,448	26.1
(minus) valuation change	7,690	-3,297	-142.9	-2,027	9,122	550.0	2,785	2,439	-12.4
<b>(equals) cash income</b>	<b>18,207</b>	<b>24,862</b>	<b>36.5</b>	<b>53,995</b>	<b>42,895</b>	<b>-20.6</b>	<b>40,016</b>	<b>35,290</b>	<b>-11.8</b>
(minus) net investment	30,406	8,727	-71.3	11,739	38,279	226.1	24,773	20,385	-17.7
<b>(equals) Cash flow</b>	<b>-12,198</b>	<b>16,134</b>	<b>232.3</b>	<b>42,256</b>	<b>4,616</b>	<b>-89.1</b>	<b>15,243</b>	<b>14,904</b>	<b>-2.2</b>
<b>Average valuations</b>	<b>116,539</b>	<b>124,272</b>	<b>6.6</b>	<b>218,210</b>	<b>233,473</b>	<b>7.0</b>	<b>186,118</b>	<b>197,812</b>	<b>6.3</b>

**TABLE 1.4 – DAIRY FARMS  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/23**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	0.9	0.8		1.6	1.6		2.5	2.5		4.9	5.0	
Total area of farm (ha)	28.3	28.2	-0.5	57.8	57.6	-0.3	75.9	77.3	1.9	125.4	130.1	3.8
of which: crops & grass	25.1	24.9	-0.5	50.3	50.4	0.1	67.6	69.0	2.1	117.8	120.2	2.0
rough grazing	0.1	0.1	0.0	6.0	5.8	-4.2	6.5	6.5	0.0	5.1	5.0	-1.5
<b>Size of enterprises :</b>												
Hectares - Total crops	0.0	0.0	-	1.6	1.6	1.1	1.1	1.2	12.9	5.9	5.6	-5.0
Av.no - Dairy cows	34.2	33.6	-2.0	56.1	58.1	3.5	93.7	94.3	0.6	197.1	203.1	3.0
Av.no - Beef cows	0.0	0.0	-	1.7	1.6	-6.5	1.7	2.0	12.5	0.0	0.0	-
Av.no - Other cattle	27.0	27.0	-0.2	53.6	56.5	5.5	94.0	98.6	4.9	149.2	159.9	7.2
Av.no - Ewes	0.0	0.0	-	29.0	28.0	-3.6	10.6	9.3	-11.7	6.6	7.1	7.2
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	1.3	1.0	-27.1
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	0	0	-	1,865	1,859	-0.3	1,399	1,809	29.3	2,961	3,970	34.1
Potatoes	0	0	-	0	0	-	0	0	-	0	0	-
Misc. crop output	246	916	273.1	-536	2,174	505.3	1,294	3,875	199.4	1,176	4,225	259.2
<b>Total crop output</b>	<b>246</b>	<b>916</b>	<b>273.1</b>	<b>1,328</b>	<b>4,033</b>	<b>203.6</b>	<b>2,694</b>	<b>5,685</b>	<b>111.0</b>	<b>4,138</b>	<b>8,195</b>	<b>98.1</b>
<b>Livestock output :</b>												
Cattle rearing & fattening	13,002	14,233	9.5	25,572	31,315	22.5	46,502	53,230	14.5	80,141	91,005	13.6
Cattle - dairy	128	-1,658	1397.8	-812	-965	-18.8	-3,875	-3,039	21.6	-8,658	-12,302	-42.1
Milk	64,549	91,417	41.6	103,449	150,493	45.5	186,205	248,021	33.2	490,371	667,075	36.0
Sheep & wool	0	0	-	2,847	3,415	19.9	1,416	1,008	-28.8	1,115	1,174	5.3
Pigs	0	0	-	0	0	-	0	0	-	2,265	1,760	-22.3
Poultry & eggs	0	0	-	0	0	-	709	980	38.3	0	0	-
Other livestock	0	0	-	0	0	-	0	0	-	0	0	-
<b>Total livestock output</b>	<b>77,679</b>	<b>103,992</b>	<b>33.9</b>	<b>131,056</b>	<b>184,258</b>	<b>40.6</b>	<b>230,956</b>	<b>300,200</b>	<b>30.0</b>	<b>565,234</b>	<b>748,712</b>	<b>32.5</b>
Single Payment	8,188	7,703	-5.9	17,465	17,031	-2.5	21,168	20,975	-0.9	36,304	35,518	-2.2
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-	0	0	-
Agri Environment schemes	745	0	-100.0	0	2	-	117	7	-94.4	35	5	-86.1
Miscellaneous subsidies	56	123	120.6	583	399	-31.5	694	313	-54.9	919	905	-1.5
Miscellaneous revenue	80	225	179.2	761	4,490	490.0	2,067	2,236	8.2	4,386	6,496	48.1
On farm - non farm income	0	0	-	0	0	-	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	0	0	-	0	0	-	0	0	-
<b>Total farm output</b>	<b>86,994</b>	<b>112,957</b>	<b>29.8</b>	<b>151,192</b>	<b>210,213</b>	<b>39.0</b>	<b>257,696</b>	<b>329,416</b>	<b>27.8</b>	<b>611,016</b>	<b>799,831</b>	<b>30.9</b>



**Table 1.4 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	21,703	26,481	22.0	34,423	46,588	35.3	75,692	91,893	21.4	197,959	263,586	33.2
Home grown concentrate feed	1,870	3,007	60.8	3,755	5,575	48.5	4,862	5,041	3.7	6,453	8,555	32.6
Veterinary fees & medicines	1,981	2,219	12.0	4,191	4,296	2.5	7,185	6,729	-6.3	16,817	19,017	13.1
Other livestock costs	3,193	3,483	9.1	6,017	7,347	22.1	10,334	11,249	8.9	30,020	36,380	21.2
Purchased & home grown seed	101	42	-58.7	206	511	147.9	538	495	-8.0	1,518	1,718	13.2
Fertilisers	4,497	6,619	47.2	6,478	10,959	69.2	11,863	22,028	85.7	21,244	40,310	89.7
Other crop costs	806	754	-6.4	1,462	1,851	26.6	1,633	1,796	10.0	5,174	6,524	26.1
Regular & casual labour	2,046	1,368	-33.2	941	1,543	64.0	7,281	8,087	11.1	19,780	24,545	24.1
Machinery excluding depreciation	10,579	12,431	17.5	14,910	19,634	31.7	22,851	31,445	37.6	54,644	69,914	27.9
Depreciation of plant machinery & vehicles	10,718	10,260	-4.3	13,019	14,538	11.7	15,172	16,292	7.4	28,159	34,462	22.4
Depreciation of buildings & works	5,407	5,339	-1.3	8,094	7,803	-3.6	9,514	10,131	6.5	26,125	28,079	7.5
Land & building inputs	3,923	5,263	34.2	7,463	7,855	5.3	15,534	14,369	-7.5	31,857	31,572	-0.9
Interest payments	444	376	-15.3	812	890	9.6	2,064	2,323	12.6	6,015	7,661	27.4
Other general farming costs	8,840	10,094	14.2	10,925	13,327	22.0	14,689	18,779	27.8	28,414	34,340	20.9
<b>Total variable costs</b>	<b>39,949</b>	<b>48,520</b>	<b>21.5</b>	<b>63,369</b>	<b>86,929</b>	<b>37.2</b>	<b>129,273</b>	<b>160,061</b>	<b>23.8</b>	<b>320,837</b>	<b>427,503</b>	<b>33.2</b>
<b>Total fixed costs</b>	<b>36,160</b>	<b>39,216</b>	<b>8.5</b>	<b>49,327</b>	<b>55,789</b>	<b>13.1</b>	<b>69,938</b>	<b>80,595</b>	<b>15.2</b>	<b>153,340</b>	<b>179,159</b>	<b>16.8</b>
<b>Total farm inputs</b>	<b>76,108</b>	<b>87,736</b>	<b>15.3</b>	<b>112,696</b>	<b>142,718</b>	<b>26.6</b>	<b>199,211</b>	<b>240,656</b>	<b>20.8</b>	<b>474,177</b>	<b>606,662</b>	<b>27.9</b>
<b>Farm Business Income</b>	<b>10,885</b>	<b>25,222</b>	<b>131.7</b>	<b>38,496</b>	<b>67,495</b>	<b>75.3</b>	<b>58,485</b>	<b>88,760</b>	<b>51.8</b>	<b>136,839</b>	<b>193,169</b>	<b>41.2</b>
(plus) depreciation of buildings & works	5,407	5,339	-1.3	8,094	7,803	-3.6	9,514	10,131	6.5	26,125	28,079	7.5
(plus) depreciation of plant machinery & vehicles	10,718	10,260	-4.3	13,019	14,538	11.7	15,172	16,292	7.4	28,159	34,462	22.4
(minus) valuation change	376	-971	-358.3	6,499	1,980	-69.5	6,545	11,822	80.6	14,248	11,972	-16.0
<b>(equals) cash income</b>	<b>26,635</b>	<b>41,792</b>	<b>56.9</b>	<b>53,110</b>	<b>87,857</b>	<b>65.4</b>	<b>76,626</b>	<b>103,361</b>	<b>34.9</b>	<b>176,875</b>	<b>243,739</b>	<b>37.8</b>
(minus) net investment	17,241	5,078	-70.5	21,435	38,300	78.7	22,714	38,397	69.0	66,146	95,418	44.3
<b>(equals) Cash flow</b>	<b>9,394</b>	<b>36,713</b>	<b>290.8</b>	<b>31,675</b>	<b>49,557</b>	<b>56.5</b>	<b>53,912</b>	<b>64,964</b>	<b>20.5</b>	<b>110,729</b>	<b>148,321</b>	<b>33.9</b>
<b>Average valuations</b>	<b>97,375</b>	<b>99,781</b>	<b>2.5</b>	<b>147,784</b>	<b>163,898</b>	<b>10.9</b>	<b>212,395</b>	<b>233,640</b>	<b>10.0</b>	<b>388,439</b>	<b>439,438</b>	<b>13.1</b>

**TABLE 1.5 – LFA CATTLE AND SHEEP  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/23**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	0.7	0.7		1.4	1.4		2.5	2.4		3.7	3.7	
Total area of farm (ha)	76.2	75.4	-1.0	102.0	102.5	0.5	264.5	258.6	-2.2	475.0	476.3	0.3
of which: crops & grass	47.0	46.4	-1.2	71.8	72.1	0.4	101.4	97.8	-3.6	123.3	125.0	1.4
rough grazing	21.5	21.2	-1.1	12.1	12.3	1.4	108.7	106.4	-2.1	90.0	90.0	0.0
<b>Size of enterprises :</b>												
Hectares - Total crops	0.1	0.3	220.4	1.3	1.5	10.9	0.0	0.0	-	2.0	2.7	34.2
Av.no - Dairy cows	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
Av.no - Beef cows	25.2	24.3	-3.4	35.5	35.2	-0.9	57.4	57.8	0.6	71.4	68.6	-4.0
Av.no - Other cattle	44.9	46.9	4.6	73.2	73.9	1.0	91.3	95.1	4.1	278.4	278.9	0.2
Av.no - Ewes	84.4	80.6	-4.6	253.6	250.3	-1.3	527.0	479.4	-9.0	473.9	504.9	6.5
Av.no - Sows/gilts	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	95	123	29.0	1,767	2,202	24.6	0	0	-	671	2,439	263.4
Potatoes	0	0	-	0	0	-	0	0	-	0	0	-
Misc. crop output	120	1,598	1233.3	658	1,879	185.6	999	1,135	13.6	1,458	3,735	156.3
<b>Total crop output</b>	<b>215</b>	<b>1,720</b>	<b>701.0</b>	<b>2,425</b>	<b>4,081</b>	<b>68.3</b>	<b>999</b>	<b>1,135</b>	<b>13.6</b>	<b>2,129</b>	<b>6,175</b>	<b>190.0</b>
<b>Livestock output :</b>												
Cattle rearing & fattening	27,697	32,604	17.7	44,551	52,470	17.8	65,892	73,185	11.1	129,709	149,039	14.9
Cattle - dairy	0	0	-	0	0	-	0	0	-	0	0	-
Milk	0	0	-	0	0	-	0	0	-	0	0	-
Sheep & wool	10,811	10,862	0.5	33,931	31,456	-7.3	60,104	55,864	-7.1	42,064	35,901	-14.7
Pigs	0	0	-	0	0	-	0	0	-	0	0	-
Poultry & eggs	0	0	-	0	0	-	0	0	-	0	0	-
Other livestock	0	143	-	12	107	766.2	0	0	-	5	0	-100.0
<b>Total livestock output</b>	<b>38,508</b>	<b>43,608</b>	<b>13.2</b>	<b>78,495</b>	<b>84,034</b>	<b>7.1</b>	<b>125,995</b>	<b>129,049</b>	<b>2.4</b>	<b>171,777</b>	<b>184,939</b>	<b>7.7</b>
Single Payment	21,098	20,426	-3.2	29,677	28,652	-3.5	78,253	74,672	-4.6	111,738	106,406	-4.8
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-	0	0	-
Agri Environment schemes	349	142	-59.3	382	313	-18.1	5,106	2,082	-59.2	1,262	4,553	260.9
Miscellaneous subsidies	1,442	209	-85.5	956	725	-24.1	3,202	1,280	-60.0	3,364	1,643	-51.2
Miscellaneous revenue	3,561	4,802	34.9	1,596	1,912	19.8	2,163	4,009	85.3	4,795	3,994	-16.7
On farm - non farm income	0	0	-	0	0	-	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	0	0	-	0	0	-	0	0	-
<b>Total farm output</b>	<b>65,173</b>	<b>70,907</b>	<b>8.8</b>	<b>113,530</b>	<b>119,719</b>	<b>5.5</b>	<b>215,719</b>	<b>212,227</b>	<b>-1.6</b>	<b>295,065</b>	<b>307,709</b>	<b>4.3</b>

**Table 1.5 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			> 3 SLR		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	10,141	12,270	21.0	16,393	18,708	14.1	24,910	37,173	49.2	63,826	67,997	6.5
Home grown concentrate feed	83	103	24.1	1,439	2,173	51.0	0	0	-	651	1,299	99.4
Veterinary fees & medicines	2,433	2,404	-1.2	4,321	4,513	4.5	7,877	8,486	7.7	10,817	9,681	-10.5
Other livestock costs	1,708	1,812	6.1	3,780	3,911	3.5	5,816	6,183	6.3	9,561	8,777	-8.2
Purchased & home grown seed	178	180	1.1	553	456	-17.5	267	440	65.1	1,041	841	-19.2
Fertilisers	4,450	6,930	55.7	8,865	12,473	40.7	10,035	14,706	46.5	13,759	14,904	8.3
Other crop costs	607	624	2.8	1,434	1,575	9.8	932	1,419	52.4	1,089	1,714	57.5
Regular & casual labour	665	758	14.0	3,408	3,202	-6.0	4,130	3,377	-18.2	3,050	2,940	-3.6
Machinery excluding depreciation	9,022	11,024	22.2	12,979	17,227	32.7	19,041	25,415	33.5	32,717	44,288	35.4
Depreciation of plant machinery & vehicles	7,493	8,153	8.8	10,754	12,154	13.0	17,962	17,697	-1.5	17,312	19,248	11.2
Depreciation of buildings & works	2,212	2,379	7.6	5,225	5,459	4.5	8,798	10,122	15.0	10,107	10,248	1.4
Land & building inputs	7,101	5,502	-22.5	9,693	9,754	0.6	24,852	25,825	3.9	19,377	21,235	9.6
Interest payments	404	413	2.1	805	857	6.4	1,489	3,890	161.3	1,993	2,451	23.0
Other general farming costs	5,899	6,376	8.1	7,048	7,860	11.5	9,230	10,387	12.5	10,887	11,391	4.6
<b>Total variable costs</b>	<b>23,035</b>	<b>29,053</b>	<b>26.1</b>	<b>41,925</b>	<b>50,403</b>	<b>20.2</b>	<b>57,898</b>	<b>76,689</b>	<b>32.5</b>	<b>114,606</b>	<b>120,524</b>	<b>5.2</b>
<b>Total fixed costs</b>	<b>29,361</b>	<b>29,875</b>	<b>1.7</b>	<b>44,770</b>	<b>49,918</b>	<b>11.5</b>	<b>77,441</b>	<b>88,431</b>	<b>14.2</b>	<b>81,584</b>	<b>96,489</b>	<b>18.3</b>
<b>Total farm inputs</b>	<b>52,396</b>	<b>58,928</b>	<b>12.5</b>	<b>86,695</b>	<b>100,321</b>	<b>15.7</b>	<b>135,339</b>	<b>165,119</b>	<b>22.0</b>	<b>196,189</b>	<b>217,013</b>	<b>10.6</b>
<b>Farm Business Income</b>	<b>12,776</b>	<b>11,980</b>	<b>-6.2</b>	<b>26,835</b>	<b>19,398</b>	<b>-27.7</b>	<b>80,381</b>	<b>47,108</b>	<b>-41.4</b>	<b>98,876</b>	<b>90,696</b>	<b>-8.3</b>
(plus) depreciation of buildings & works	2,212	2,379	7.6	5,225	5,459	4.5	8,798	10,122	15.0	10,107	10,248	1.4
(plus) depreciation of plant machinery & vehicles	7,493	8,153	8.8	10,754	12,154	13.0	17,962	17,697	-1.5	17,312	19,248	11.2
(minus) valuation change	3,250	4,266	31.3	5,362	2,767	-48.4	5,180	1,869	-63.9	10,275	12,334	20.0
<b>(equals) cash income</b>	<b>19,231</b>	<b>18,246</b>	<b>-5.1</b>	<b>37,452</b>	<b>34,243</b>	<b>-8.6</b>	<b>101,961</b>	<b>73,058</b>	<b>-28.3</b>	<b>116,020</b>	<b>107,857</b>	<b>-7.0</b>
(minus) net investment	15,163	10,315	-32.0	22,481	24,125	7.3	85,573	37,168	-56.6	49,438	31,232	-36.8
<b>(equals) Cash flow</b>	<b>4,069</b>	<b>7,931</b>	<b>94.9</b>	<b>14,971</b>	<b>10,118</b>	<b>-32.4</b>	<b>16,388</b>	<b>35,890</b>	<b>119.0</b>	<b>66,582</b>	<b>76,625</b>	<b>15.1</b>
<b>Average valuations</b>	<b>98,491</b>	<b>106,532</b>	<b>8.2</b>	<b>173,835</b>	<b>184,631</b>	<b>6.2</b>	<b>270,888</b>	<b>285,882</b>	<b>5.5</b>	<b>391,828</b>	<b>423,616</b>	<b>8.1</b>

**TABLE 1.6 – DAIRY AND LFA CATTLE AND SHEEP – ALL SIZES  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/22**

	Dairy			LFA Cattle & Sheep		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	3.1	3.2		1.1	1.1	
Total area of farm (ha)	88.7	91.0	2.6	104.3	103.6	-0.6
of which: crops & grass	81.3	82.6	1.7	58.5	58.1	-0.7
rough grazing	5.3	5.2	-1.9	25.1	24.9	-0.9
Hectares - Total crops	3.2	3.1	-2.7	0.5	0.7	42.1
Av.no - Dairy cows	123.3	126.5	2.5	0.0	0.0	-
Av.no - Beef cows	0.9	0.9	2.8	30.9	30.1	-2.3
Av.no - Other cattle	101.9	108.3	6.3	61.9	63.6	2.8
Av.no - Ewes	13.1	12.7	-2.9	162.2	157.6	-2.8
Av.no - Sows/gilts	0.6	0.4	-27.1	0.0	0.0	-
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	2,087	2,611	25.1	555	745	34.2
Potatoes	0	0	-	0	0	-
Misc. crop output	683	3,363	392.6	346	1,719	396.6
<b>Total crop output</b>	<b>2,770</b>	<b>5,973</b>	<b>115.7</b>	<b>901</b>	<b>2,464</b>	<b>173.4</b>
<b>Livestock output :</b>						
Cattle rearing & fattening	52,821	60,653	14.8	37,163	43,437	16.9
Cattle - dairy	-4,804	-6,313	-31.4	0	0	-
Milk	284,443	388,534	36.6	0	0	-
Sheep & wool	1,571	1,650	5.0	20,240	19,224	-5.0
Pigs	960	746	-22.3	0	0	-
Poultry & eggs	170	235	38.3	0	0	-
Other livestock	0	0	-	3	122	3442.6
<b>Total livestock output</b>	<b>335,161</b>	<b>445,504</b>	<b>32.9</b>	<b>57,407</b>	<b>62,783</b>	<b>9.4</b>
Single Payment	25,682	25,153	-2.1	28,871	27,825	-3.6
ANC/LFA Compensatory scheme	0	0	-	0	0	-
Agri Environment schemes	95	4	-95.7	606	416	-31.4
Miscellaneous subsidies	715	573	-19.8	1,454	441	-69.6
Miscellaneous revenue	2,562	4,501	75.7	3,010	3,968	31.8
On farm - non farm income	0	0	-	0	0	-
Adjustments for disposal of previous year's crop	0	0	-	0	0	-
<b>Total farm output</b>	<b>366,984</b>	<b>481,709</b>	<b>31.3</b>	<b>92,249</b>	<b>97,896</b>	<b>6.1</b>

**Table 1.6 Contd.**

	Dairy			LFA Cattle & Sheep		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	112,690	147,950	31.3	14,177	16,888	19.1
Home grown concentrate feed	5,031	6,529	29.8	459	688	50.0
Veterinary fees & medicines	10,102	10,969	8.6	3,452	3,476	0.7
Other livestock costs	17,020	20,309	19.3	2,698	2,793	3.5
Purchased & home grown seed	834	986	18.2	309	286	-7.4
Fertilisers	13,884	25,740	85.4	6,179	9,019	46.0
Other crop costs	3,030	3,740	23.5	858	949	10.6
Regular & casual labour	10,517	12,842	22.1	1,632	1,600	-2.0
Machinery excluding depreciation	33,340	43,257	29.7	11,285	14,389	27.5
Depreciation of plant machinery & vehicles	19,786	23,097	16.7	9,155	10,010	9.3
Depreciation of buildings & works	15,883	16,777	5.6	3,569	3,806	6.7
Land & building inputs	19,482	19,280	-1.0	8,998	8,069	-10.3
Interest payments	3,290	4,065	23.6	611	756	23.7
Other general farming costs	19,089	23,308	22.1	6,516	7,115	9.2
<b>Total variable costs</b>	<b>186,577</b>	<b>246,020</b>	<b>31.9</b>	<b>32,563</b>	<b>39,824</b>	<b>22.3</b>
<b>Total fixed costs</b>	<b>97,400</b>	<b>112,828</b>	<b>15.8</b>	<b>37,334</b>	<b>40,020</b>	<b>7.2</b>
<b>Total farm inputs</b>	<b>283,977</b>	<b>358,848</b>	<b>26.4</b>	<b>69,897</b>	<b>79,844</b>	<b>14.2</b>
<b>Farm Business Income</b>	<b>83,007</b>	<b>122,861</b>	<b>48.0</b>	<b>22,353</b>	<b>18,052</b>	<b>-19.2</b>
(plus) depreciation of buildings & works	15,883	16,777	5.6	3,569	3,806	6.7
(plus) depreciation of plant machinery & vehicles	19,786	23,097	16.7	9,155	10,010	9.3
(minus) valuation change	9,363	8,364	-10.7	4,124	4,009	-2.8
<b>(equals) cash income</b>	<b>109,313</b>	<b>154,371</b>	<b>41.2</b>	<b>30,952</b>	<b>27,860</b>	<b>-10.0</b>
(minus) net investment	40,386	60,189	49.0	21,441	15,898	-25.9
<b>(equals) Cash flow</b>	<b>68,928</b>	<b>94,183</b>	<b>36.6</b>	<b>9,511</b>	<b>11,961</b>	<b>25.8</b>
<b>Average valuations</b>	<b>261,670</b>	<b>292,829</b>	<b>11.9</b>	<b>135,774</b>	<b>145,618</b>	<b>7.3</b>

**TABLE 1.7 – ALL TYPES – 4 SIZE GROUPS  
OUTPUTS, INPUTS AND INCOMES BY TYPE OF FARMING -  
IDENTICAL SAMPLE 2021/22 AND 2022/23**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			All Sizes		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
Average size of business (SLRs)	0.8	0.7		1.5	1.5		2.5	2.5		1.8	1.8	
Total area of farm (ha)	66.3	65.6	-1.0	85.0	84.8	-0.1	117.0	116.2	-0.6	92.1	92.3	0.2
of which: crops & grass	45.6	45.2	-0.9	68.2	68.1	-0.2	77.8	77.5	-0.4	67.4	67.5	0.1
rough grazing	15.0	14.7	-1.9	7.5	7.5	0.0	26.6	26.1	-1.7	13.8	13.6	-1.4
<b>Size of enterprises :</b>												
Hectares - Total crops	1.4	1.6	12.6	4.3	3.8	-11.8	3.0	2.9	-2.9	3.4	3.4	-0.4
Av.no - Dairy cows	1.5	1.5	1.8	16.5	16.9	2.6	59.1	59.4	0.6	35.8	36.7	2.5
Av.no - Beef cows	22.2	21.6	-2.9	22.8	22.0	-3.4	20.1	20.9	3.9	22.1	21.7	-2.1
Av.no - Other cattle	52.4	52.9	1.1	80.4	80.6	0.3	97.3	99.5	2.3	84.0	86.2	2.6
Av.no - Ewes	65.2	61.6	-5.4	139.3	137.7	-1.1	153.9	142.7	-7.3	95.1	92.3	-3.0
Av.no - Sows/gilts	0.3	0.3	5.5	0.3	0.3	-8.6	5.9	5.5	-6.9	2.8	2.6	-5.5
<b>Crop output :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Cereals	1,858	2,148	15.6	5,294	5,253	-0.8	2,850	3,410	19.6	3,804	4,197	10.3
Potatoes	0	0	-	385	150	-61.1	0	0	-	104	40	-61.1
Misc. crop output	584	2,437	317.1	2,334	3,929	68.3	3,211	5,010	56.0	1,648	3,576	117.0
<b>Total crop output</b>	<b>2,443</b>	<b>4,585</b>	<b>87.7</b>	<b>8,013</b>	<b>9,332</b>	<b>16.5</b>	<b>6,061</b>	<b>8,420</b>	<b>38.9</b>	<b>5,556</b>	<b>7,814</b>	<b>40.6</b>
<b>Livestock output :</b>												
Cattle rearing & fattening	31,154	35,782	14.9	45,858	53,739	17.2	52,345	60,269	15.1	48,655	55,686	14.5
Cattle - dairy	5	-71	-1,397	-262	-294	-12.2	-2,443	-1,916	21.6	-1,525	-1,944	-27.5
Milk	2,773	3,927	41.6	30,598	43,739	42.9	117,377	156,344	33.2	82,883	113,143	36.5
Sheep & wool	8,422	8,664	2.9	18,380	17,352	-5.6	19,582	18,604	-5.0	12,141	11,738	-3.3
Pigs	730	1,051	43.9	919	1,089	18.5	13,855	14,218	2.6	8,937	11,243	25.8
Poultry & eggs	0	0	-	644	573	-11.0	447	618	38.3	477	503	5.5
Other livestock	0	96	-	26	50	94.5	0	0	-	7	58	721.8
<b>Total livestock output</b>	<b>43,085</b>	<b>49,449</b>	<b>14.8</b>	<b>96,163</b>	<b>116,248</b>	<b>20.9</b>	<b>201,163</b>	<b>248,138</b>	<b>23.4</b>	<b>151,575</b>	<b>190,427</b>	<b>25.6</b>
Single Payment	18,883	18,151	-3.9	25,789	24,958	-3.2	34,495	33,298	-3.5	26,696	25,785	-3.4
ANC/LFA Compensatory scheme	0	0	-	0	0	-	0	0	-	0	0	-
Agri Environment schemes	349	166	-52.6	210	321	52.8	1,116	432	-61.3	370	290	-21.6
Miscellaneous subsidies	1,078	257	-76.1	1,450	587	-59.5	1,675	796	-52.5	1,357	585	-56.9
Miscellaneous revenue	3,135	4,261	35.9	1,543	4,067	163.5	2,794	2,722	-2.6	2,892	4,405	52.3
On farm - non farm income	335	335	0.0	0	0	-	0	0	-	154	154	0.0
Adjustments for disposal of previous year's crop	0	0	-	-84	4	104.7	0	0	-	-13	38	395.7
<b>Total farm output</b>	<b>69,307</b>	<b>77,203</b>	<b>11.4</b>	<b>133,084</b>	<b>155,516</b>	<b>16.9</b>	<b>247,305</b>	<b>293,806</b>	<b>18.8</b>	<b>188,586</b>	<b>229,497</b>	<b>21.7</b>

**Table 1.7 Contd.**

	0.5 < 1 SLR			1 < 2 SLR			2 < 3 SLR			All Sizes		
	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change	2021/22	2022/23	% Change
<b>Inputs :</b>	<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>			<b>£ per farm</b>		
Purchased concentrate feed & fodder	11,640	14,372	23.5	22,356	27,668	23.8	65,253	80,198	22.9	49,645	63,700	28.3
Home grown concentrate feed	329	562	70.8	2,380	3,335	40.1	3,410	3,623	6.2	2,032	2,697	32.7
Veterinary fees & medicines	2,348	2,341	-0.3	3,979	4,080	2.5	7,394	7,286	-1.5	5,515	5,875	6.5
Other livestock costs	1,805	1,878	4.1	4,406	4,923	11.7	9,310	9,787	5.1	7,393	8,574	16.0
Purchased & home grown seed	302	373	23.4	629	691	9.8	620	600	-3.3	648	695	7.1
Fertilisers	4,399	7,296	65.9	8,299	12,421	49.7	11,243	19,489	73.3	8,565	14,331	67.3
Other crop costs	789	907	15.0	1,983	2,160	8.9	1,824	2,005	9.9	1,862	2,225	19.4
Regular & casual labour	642	762	18.6	2,529	2,471	-2.3	6,824	7,325	7.3	4,943	5,733	16.0
Machinery excluding depreciation	9,587	11,776	22.8	14,212	19,058	34.1	22,939	31,360	36.7	18,823	24,353	29.4
Depreciation of plant machinery & vehicles	7,187	7,749	7.8	12,591	14,846	17.9	16,687	18,777	12.5	12,933	14,966	15.7
Depreciation of buildings & works	2,721	2,834	4.1	6,144	6,308	2.7	11,049	11,918	7.9	8,248	8,746	6.0
Land & building inputs	6,598	5,699	-13.6	10,335	10,537	2.0	16,522	15,909	-3.7	12,312	11,932	-3.1
Interest payments	401	547	36.6	659	811	23.1	1,936	2,678	38.3	1,462	1,901	30.1
Other general farming costs	6,544	7,129	8.9	8,633	9,881	14.4	13,419	16,665	24.2	10,954	12,727	16.2
<b>Total variable costs</b>	<b>25,205</b>	<b>32,527</b>	<b>29.1</b>	<b>49,904</b>	<b>63,006</b>	<b>26.3</b>	<b>113,473</b>	<b>139,775</b>	<b>23.2</b>	<b>86,199</b>	<b>111,198</b>	<b>29.0</b>
<b>Total fixed costs</b>	<b>30,087</b>	<b>31,697</b>	<b>5.4</b>	<b>49,232</b>	<b>56,183</b>	<b>14.1</b>	<b>74,957</b>	<b>87,844</b>	<b>17.2</b>	<b>59,136</b>	<b>67,256</b>	<b>13.7</b>
<b>Total farm inputs</b>	<b>55,292</b>	<b>64,224</b>	<b>16.2</b>	<b>99,136</b>	<b>119,189</b>	<b>20.2</b>	<b>188,431</b>	<b>227,619</b>	<b>20.8</b>	<b>145,334</b>	<b>178,453</b>	<b>22.8</b>
<b>Farm Business Income</b>	<b>14,015</b>	<b>12,979</b>	<b>-7.4</b>	<b>33,948</b>	<b>36,327</b>	<b>7.0</b>	<b>58,874</b>	<b>66,187</b>	<b>12.4</b>	<b>43,252</b>	<b>51,043</b>	<b>18.0</b>
(plus) depreciation of buildings & works	2,721	2,834	4.1	6,144	6,308	2.7	11,049	11,918	7.9	8,248	8,746	6.0
(plus) depreciation of plant machinery & vehicles	7,187	7,749	7.8	12,591	14,846	17.9	16,687	18,777	12.5	12,933	14,966	15.7
(minus) valuation change	4,122	1,613	-60.9	4,121	3,535	-14.2	3,804	11,217	194.9	5,481	5,229	-4.6
<b>(equals) cash income</b>	<b>19,801</b>	<b>21,949</b>	<b>10.8</b>	<b>48,562</b>	<b>53,946</b>	<b>11.1</b>	<b>82,806</b>	<b>85,664</b>	<b>3.5</b>	<b>58,952</b>	<b>69,527</b>	<b>17.9</b>
(minus) net investment	18,819	9,599	-49.0	20,807	31,503	51.4	38,818	38,381	-1.1	28,746	30,843	7.3
<b>(equals) Cash flow</b>	<b>983</b>	<b>12,350</b>	<b>1156.9</b>	<b>27,756</b>	<b>22,444</b>	<b>-19.1</b>	<b>43,989</b>	<b>47,283</b>	<b>7.5</b>	<b>30,206</b>	<b>38,684</b>	<b>28.1</b>
<b>Average valuations</b>	<b>102,950</b>	<b>110,419</b>	<b>7.3</b>	<b>176,080</b>	<b>189,356</b>	<b>7.5</b>	<b>231,812</b>	<b>252,912</b>	<b>9.1</b>	<b>187,576</b>	<b>204,653</b>	<b>9.1</b>

**INCOMES ON CATTLE & SHEEP (LFA & LOWLAND),  
DAIRY AND ALL FARM TYPES ABOVE 1SLR IN 2021/22 AND 2022/23<sup>1</sup>**

**£ PER FARM**

		<b>Farm Business Income</b>	<b>Cash Income</b>	<b>Net Farm Income</b>
<b>Dairy</b>	21/22	88,441	115,543	79,633
	22/23	130,217	162,853	121,894
<b>Cattle and Sheep (LFA)</b>	21/22	40,566	53,246	30,183
	22/23	29,603	46,146	19,163
<b>Cattle and Sheep (Lowland)</b>	21/22	47,893	72,983	43,822
	22/23	35,721	51,052	32,082
<b>All Types</b>	21/22	68,082	92,203	60,421
	22/23	83,371	109,934	76,399

1. Based on data from an identical sample of farms.



## APPENDIX 2

### ASSETS AND LIABILITIES OF CEREAL FARMS, 2022/23 AVERAGE FARM SIZE 114.1 HECTARES

	Opening Valuation	Closing Valuation
	£	
Land and Buildings	2,362,546	2,304,118
Other fixed assets	157,082	181,785
<b>TOTAL FIXED ASSETS</b>	<b>2,519,628</b>	<b>2,485,902</b>
Trading livestock, crops & stores	7,313	8,052
Debtors and short-term lending	6,212	4,853
Cash in hand and at bank	28,543	28,619
<b>TOTAL CURRENT ASSETS</b>	<b>42,068</b>	<b>41,524</b>
<b>TOTAL ASSETS</b>	<b>2,561,696</b>	<b>2,527,427</b>
Bank & other institutional loans	79,467	77,477
Family & other loans	0	0
<b>TOTAL LONG-TERM LOANS</b>	<b>79,467</b>	<b>77,477</b>
Bank overdraft	47,785	43,333
Other short-term borrowing	13,039	17,357
<b>TOTAL SHORT-TERM LOANS</b>	<b>60,824</b>	<b>60,691</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>140,291</b>	<b>138,168</b>
<b>NET WORTH</b>	<b>2,421,405</b>	<b>2,389,259</b>

## ASSETS AND LIABILITIES OF GENERAL CROPPING FARMS, 2022/23<sup>1</sup>

	Opening Valuation	£	Closing Valuation
Land and Buildings	-		-
Other fixed assets	-		-
<b>TOTAL FIXED ASSETS</b>	-		-
Trading livestock, crops & stores	-		-
Debtors and short-term lending	-		-
Cash in hand and at bank	-		-
<b>TOTAL CURRENT ASSETS</b>	-		-
<b>TOTAL ASSETS</b>	-		-
Bank & other institutional loans	-		-
Family & other loans	-		-
<b>TOTAL LONG-TERM LOANS</b>	-		-
Bank overdraft	-		-
Other short-term borrowing	-		-
<b>TOTAL SHORT-TERM LOANS</b>	-		-
<b>TOTAL EXTERNAL LIABILITIES</b>	-		-
<b>NET WORTH</b>	-		-

1. Results for the General Cropping farm type are not reported due to insufficient observations.

**ASSETS AND LIABILITIES OF PIGS FARMS, 2022/23**  
**AVERAGE FARM SIZE 36.3 HECTARES**

	Opening Valuation	Closing Valuation
	£	
Land and Buildings	797,037	815,470
Other fixed assets	112,973	131,150
<b>TOTAL FIXED ASSETS</b>	<b>910,010</b>	<b>946,620</b>
Trading livestock, crops & stores	131,688	170,514
Debtors and short-term lending	6,398	7,543
Cash in hand and at bank	23,069	38,269
<b>TOTAL CURRENT ASSETS</b>	<b>161,155</b>	<b>216,325</b>
<b>TOTAL ASSETS</b>	<b>1,071,165</b>	<b>1,162,946</b>
Bank & other institutional loans	62,229	71,802
Family & other loans	5,039	0
<b>TOTAL LONG-TERM LOANS</b>	<b>67,267</b>	<b>71,802</b>
Bank overdraft	2,930	5,209
Other short-term borrowing	24,753	24,866
<b>TOTAL SHORT-TERM LOANS</b>	<b>27,683</b>	<b>30,076</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>94,951</b>	<b>101,878</b>
<b>NET WORTH</b>	<b>976,215</b>	<b>1,061,068</b>

**ASSETS AND LIABILITIES OF DAIRY FARMS, 2022/23**  
**AVERAGE FARM SIZE 91.0 HECTARES**

	Opening Valuation	Closing Valuation
	£	
Land and Buildings	1,282,031	1,379,415
Other fixed assets	195,505	221,959
<b>TOTAL FIXED ASSETS</b>	<b>1,477,536</b>	<b>1,601,374</b>
Trading livestock, crops & stores	75,512	84,934
Debtors and short-term lending	28,652	33,378
Cash in hand and at bank	12,620	18,606
<b>TOTAL CURRENT ASSETS</b>	<b>116,785</b>	<b>136,919</b>
<b>TOTAL ASSETS</b>	<b>1,594,321</b>	<b>1,738,292</b>
Bank & other institutional loans	69,411	60,969
Family & other loans	0	0
<b>TOTAL LONG-TERM LOANS</b>	<b>69,411</b>	<b>60,969</b>
Bank overdraft	13,162	10,134
Other short-term borrowing	13,361	24,500
<b>TOTAL SHORT-TERM LOANS</b>	<b>26,524</b>	<b>34,634</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>95,934</b>	<b>95,603</b>
<b>NET WORTH</b>	<b>1,498,387</b>	<b>1,642,690</b>

**ASSETS AND LIABILITIES OF CATTLE AND SHEEP FARMS (LFA), 2022/23  
AVERAGE FARM SIZE 103.6 HECTARES**

	Opening Valuation	Closing Valuation
	£	
Land and Buildings	1,124,073	1,160,080
Other fixed assets	83,050	88,415
<b>TOTAL FIXED ASSETS</b>	<b>1,207,123</b>	<b>1,248,495</b>
Trading livestock, crops & stores	55,558	62,060
Debtors and short-term lending	522	156
Cash in hand and at bank	15,428	15,106
<b>TOTAL CURRENT ASSETS</b>	<b>71,508</b>	<b>77,322</b>
<b>TOTAL ASSETS</b>	<b>1,278,631</b>	<b>1,325,817</b>
Bank & other institutional loans	10,569	9,313
Family & other loans	0	1,529
<b>TOTAL LONG-TERM LOANS</b>	<b>10,569</b>	<b>10,842</b>
Bank overdraft	6,016	6,136
Other short-term borrowing	2,224	2,860
<b>TOTAL SHORT-TERM LOANS</b>	<b>8,241</b>	<b>8,997</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>18,810</b>	<b>19,839</b>
<b>NET WORTH</b>	<b>1,259,821</b>	<b>1,305,978</b>

**ASSETS AND LIABILITIES OF CATTLE AND SHEEP FARMS  
(LOWLAND) 2022/23  
AVERAGE FARM SIZE 69.4 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,303,048		1,328,244
Other fixed assets	83,072		90,654
<b>TOTAL FIXED ASSETS</b>	<b>1,386,120</b>		<b>1,418,899</b>
Trading livestock, crops & stores	106,027		113,824
Debtors and short-term lending	817		1,228
Cash in hand and at bank	38,472		32,311
<b>TOTAL CURRENT ASSETS</b>	<b>145,315</b>		<b>147,363</b>
<b>TOTAL ASSETS</b>	<b>1,531,436</b>		<b>1,566,262</b>
Bank & other institutional loans	13,969		11,935
Family & other loans	0		0
<b>TOTAL LONG-TERM LOANS</b>	<b>13,969</b>		<b>11,935</b>
Bank overdraft	929		1,034
Other short-term borrowing	2,569		3,487
<b>TOTAL SHORT-TERM LOANS</b>	<b>3,498</b>		<b>4,521</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>17,467</b>		<b>16,456</b>
<b>NET WORTH</b>	<b>1,513,969</b>		<b>1,549,806</b>

**ASSETS AND LIABILITIES OF MIXED FARMS, 2022/23**  
**AVERAGE FARM SIZE 96.2 HECTARES**

	Opening Valuation	Closing Valuation
	£	
Land and Buildings	1,931,279	1,960,108
Other fixed assets	149,445	165,785
<b>TOTAL FIXED ASSETS</b>	<b>2,080,723</b>	<b>2,125,893</b>
Trading livestock, crops & stores	148,818	152,786
Debtors and short-term lending	7,470	8,332
Cash in hand and at bank	24,076	23,597
<b>TOTAL CURRENT ASSETS</b>	<b>180,364</b>	<b>184,715</b>
<b>TOTAL ASSETS</b>	<b>2,261,087</b>	<b>2,310,608</b>
Bank & other institutional loans	58,116	55,608
Family & other loans	3,682	3,682
<b>TOTAL LONG-TERM LOANS</b>	<b>61,799</b>	<b>59,291</b>
Bank overdraft	1,696	5,419
Other short-term borrowing	9,259	29,013
<b>TOTAL SHORT-TERM LOANS</b>	<b>10,955</b>	<b>34,431</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>72,753</b>	<b>93,722</b>
<b>NET WORTH</b>	<b>2,188,334</b>	<b>2,216,886</b>

**ASSETS AND LIABILITIES OF ALL TYPES, 2022/23**  
**AVERAGE FARM SIZE 92.3 HECTARES**

	Opening Valuation	£	Closing Valuation
Land and Buildings	1,232,353		1,282,517
Other fixed assets	117,779		130,171
<b>TOTAL FIXED ASSETS</b>	<b>1,350,132</b>		<b>1,412,688</b>
Trading livestock, crops & stores	74,872		82,797
Debtors and short-term lending	8,848		10,124
Cash in hand and at bank	19,573		20,118
<b>TOTAL CURRENT ASSETS</b>	<b>103,294</b>		<b>113,039</b>
<b>TOTAL ASSETS</b>	<b>1,453,425</b>		<b>1,525,727</b>
Bank & other institutional loans	30,515		27,196
Family & other loans	195		843
<b>TOTAL LONG-TERM LOANS</b>	<b>30,710</b>		<b>28,039</b>
Bank overdraft	7,094		6,449
Other short-term borrowing	6,048		10,344
of which: Hire purchase	3,105		4,821
Leasing	0		131
Creditors	2,730		3,692
Other	212		1,700
<b>TOTAL SHORT-TERM LOANS</b>	<b>13,142</b>		<b>16,793</b>
<b>TOTAL EXTERNAL LIABILITIES</b>	<b>43,852</b>		<b>44,832</b>
<b>NET WORTH</b>	<b>1,409,573</b>		<b>1,480,895</b>



## APPENDIX 3

### ENTERPRISE GROSS MARGIN RESULTS CLASSIFIED INTO PERFORMANCE CATEGORIES

This Appendix contains the 2022/23 gross margin results, presented by performance categories, for each of the main farm enterprises found on farms in the Farm Business Survey (FBS). The results are presented in this way so that farmers in Northern Ireland may assess the level of performance achieved in their main farming activities. Comparisons between the FBS results and individual farm results will quickly establish the level of performance achieved and the scope, if any, for improvements.

Four performance categories are applied for enterprises with sufficient observations: 'excellent', 'good', 'moderate' and 'poor'. The good and moderate categories comprise all those farms in the FBS with gross margins which are within one standard deviation above and below the mean result respectively. Those farms with performances which fall within the range 1 and 2 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 the farms, good 33%, moderate 33% and poor 15%. Approximately 5% of the farms in the sample are excluded, that is the 2.5% of results which are beyond 2 standard deviations on either side of the mean result. An 'excellent' or 'good' gross margin represents an above average performance whereas 'moderate' or 'poor' represents a below average performance.

The results for each enterprise have been allocated to the 4 performance categories on the basis of either their gross margin per head or per hectare. In certain cases where there are insufficient observations for four categories, enterprises are allocated to 2 performance categories, namely 'above average' and 'below average'. Because of the importance of dairy farming in Northern Ireland, the dairy herd gross margins are classified on both methods. This will enable farmers who consider land to be their main limiting resource to assess their own results using the classification of herds by gross margin per hectare, while for those where this is not the case may use the per cow classification. The basis of classification used for each enterprise is given on each table. It should be noted that the comparisons will be most meaningful for farm accounts with year ending dates between January and June 2023.

## DAIRY COWS (CLASSIFIED BY GROSS MARGIN PER COW) 2022/23

	Excellent	Good	Moderate	Poor	Average
% of survey farms	14	33	39	14	100
Average herd size	104	99	104	80	99
<b>Enterprise Output</b>			<b>£ per cow</b>		
Milk	4,107	3,518	3,032	2,573	3,300
Calves	157	129	103	112	121
Herd replacement	-160	-201	-188	-173	-186
Leasing receipts	-	-	-	-	-
<b>TOTAL ENTERPRISE OUTPUT</b>	4,104	3,446	2,947	2,511	3,234
<b>Variable Costs</b>					
Concentrates	1,306	1,058	954	903	1,035
Hay, silage, forage & grazing	338	269	266	289	281
Vet, medicines & sundries	265	204	216	189	217
Leasing costs	-	-	-	-	-
<b>TOTAL VARIABLE COSTS</b>	1,909	1,531	1,435	1,382	1,532
<b>GROSS MARGIN</b>					
- per cow	2,195	1,915	1,512	1,129	1,702
- per hectare	4,827	3,840	3,479	2,452	3,688
- per 1000 litres	244	241	221	192	229
Milk yield per cow (litres)	8,993	7,937	6,856	5,870	7,417
Milk price per litre (pence)	45.7	44.3	44.2	43.8	44.5
Concentrates per litre (kg)	0.36	0.36	0.37	0.40	0.37
Concentrates price per tonne (£)	386	361	374	371	372
Stocking rate (ce per ha)	2.21	2.03	2.32	2.19	2.18
Nitrogen per hectare (kg)	135	114	126	120	123

## DAIRY COWS (CLASSIFIED BY GROSS MARGIN PER HECTARE) 2022/23

	Excellent	Good	Moderate	Poor	Average
% of survey farms	9	39	35	17	100
Average herd size	104	125	81	69	98
<b>Enterprise Output</b>			<b>£ per cow</b>		
Milk	4,031	3,428	2,941	2,577	3,238
Calves	140	120	117	107	119
Herd replacement	-167	-191	-166	-210	-184
Leasing receipts	-	-	-	-	-
<b>TOTAL ENTERPRISE OUTPUT</b>	4,004	3,357	2,891	2,473	3,174
<b>Variable Costs</b>					
Concentrates	1,308	1,059	877	836	1,002
Hay, silage, forage & grazing	279	301	243	287	280
Vet, medicines & sundries	236	235	179	179	212
Leasing costs	-	-	-	-	-
<b>TOTAL VARIABLE COSTS</b>	1,824	1,595	1,299	1,302	1,494
<b>GROSS MARGIN</b>					
- per cow	2,180	1,763	1,592	1,171	1,680
- per hectare	5,954	4,255	3,120	1,833	3,612
- per 1000 litres	247	229	238	197	230
Milk yield per cow (litres)	8,813	7,695	6,688	5,955	7,293
Milk price per litre (pence)	45.7	44.5	44.0	43.3	44.4
Concentrates per litre (kg)	0.38	0.37	0.35	0.38	0.36
Concentrates price per tonne (£)	392	370	367	364	371
Stocking rate (ce per ha)	2.73	2.41	1.96	1.57	2.15
Nitrogen per hectare (kg)	149	144	100	93	121

**DAIRY CALVES REARED AS REPLACEMENTS, 2022/23**  
**(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	46	54	100
<b>Enterprise Output</b>		<b>£ per hectare</b>	
	2,559	2,089	2,277
<b>Variable Costs</b>			
Concentrates	947	1,161	1,075
Hay, silage, forage & grazing	655	766	722
Vet and medicines	62	84	75
Sundries	99	206	163
<b>TOTAL VARIABLE COSTS</b>	1,762	2,219	2,036
<b>GROSS MARGIN</b>	797	-129	241
Concentrates per ce (kg)	625	876	766
Concentrates price per tonne (£)	374	369	370
Stocking rate (ce per ha)	2.60	2.22	2.37
Price per calf bought/transferred in (£)	140	122	129
Price per heifer sold/transferred out (£)	1,241	1,254	1,249
Mortality %	3.3	2.8	3.0

**SUCKLER COWS - SEVERELY DISADVANTAGED AREA, 2022/23  
(CLASSIFIED BY GROSS MARGIN PER COW)**

	<b>Excellent</b>	<b>Good</b>	<b>Moderate</b>	<b>Poor</b>	<b>Average</b>
% of survey farms	17	39	31	14	100
Number of cows per farm	29	44	32	35	37
<b>Enterprise Output</b>			<b>£ per cow</b>		
Calves	796	660	638	534	656
Herd replacement	-2	-43	-89	-123	-60
<b>TOTAL ENTERPRISE OUTPUT</b>	794	617	549	412	595
<b>Variable Costs</b>					
Concentrates	75	64	84	122	79
Hay, silage, forage & grazing	149	164	238	248	193
Vet and medicines	37	36	40	52	39
Sundries	32	38	29	53	37
<b>TOTAL VARIABLE COSTS</b>	292	301	392	476	347
<b>GROSS MARGIN</b>	502	315	157	-64	248
<b>GROSS MARGIN PER COW EQUIVALENT</b>	459	297	150	-61	234
Calves reared per cow	1.06	1.02	0.95	0.84	0.98
Price per calf sold or transferred-out (£)	779	658	669	609	670
Mortality - birth to weaning (%)	1.1	1.1	3.1	2.7	1.8
Concentrates per cow (kg)	217	186	254	380	234
Concentrates price per tonne (£)	320	326	322	317	322

**SUCKLER COWS - DISADVANTAGED AREA, 2022/23  
(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	40	60	100
Number of cows per farm	54	34	42
<b>Enterprise Output</b>		<b>£ per cow</b>	
Calves	728	657	693
Herd replacement	-9	-86	-47
<b>TOTAL ENTERPRISE OUTPUT</b>	719	571	647
<b>Variable Costs</b>			
Concentrates	50	92	70
Hay, silage, forage & grazing	148	258	202
Vet and medicines	45	46	46
Sundries	43	47	45
<b>TOTAL VARIABLE COSTS</b>	287	443	363
<b>GROSS MARGIN</b>	432	128	284
<b>GROSS MARGIN PER COW EQUIVALENT</b>	407	122	268
Calves reared per cow	1.06	0.98	1.02
Price per calf sold or transferred-out (£)	681	707	694
Mortality - birth to weaning (%)	1.9	5.6	3.7
Concentrates per cow (kg)	162	232	196
Concentrates price per tonne (£)	282	349	321

**BREEDING EWES - SEVERELY DISADVANTAGED AREA  
(CROSS BRED FLOCKS), 2022/23  
(CLASSIFIED BY GROSS MARGIN PER EWE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	52	48	100
Number of ewes per farm	167	216	190
<b>Enterprise Output</b>		<b>£ per ewe</b>	
Lambs	147	128	137
Wool	1	1	1
Flock replacement	5	1	3
<b>TOTAL ENTERPRISE OUTPUT</b>	153	130	140
<b>Variable Costs</b>			
Concentrates	22	36	30
Hay, silage, forage & grazing	30	32	31
Vet, medicines and sundries	20	24	22
<b>TOTAL VARIABLE COSTS</b>	72	91	82
<b>GROSS MARGIN</b>	81	39	58
Price per lamb sold (£)	102	105	103
Lambing percentage	167	152	159
Lambs reared per 100 ewes	158	142	149
Wool per ewe (kg)	2.8	2.4	2.6
Wool per kg (p)	38	38	38
Concentrates per ewe (kg)	67	91	80
Concentrates price per tonne (£)	323	340	333
Mortality - ewes (%)	4.0	6.7	5.5
Mortality - lambs per 100 ewes	9.6	10.6	10.1

**BREEDING EWES - SEVERELY DISADVANTAGED AREA  
(HARDY HILL BREEDS), 2022/23  
(CLASSIFIED BY GROSS MARGIN PER EWE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	43	57	100
Number of ewes per farm	252	333	298
<b>Enterprise Output</b>		<b>£ per ewe</b>	
Lambs	104	80	88
Wool	1	1	1
Flock replacement	8	3	5
<b>TOTAL ENTERPRISE OUTPUT</b>	113	84	95
<b>Variable Costs</b>			
Concentrates	28	29	29
Hay, silage, forage & grazing	26	30	29
Vet, medicines and sundries	14	19	17
<b>TOTAL VARIABLE COSTS</b>	68	78	75
<b>GROSS MARGIN</b>	44	6	20
Price per lamb sold (£)	93	89	91
Lambing percentage	143	126	132
Lambs reared per 100 ewes	136	118	125
Wool per ewe (kg)	1.8	2.9	2.5
Wool per kg (p)	40	40	40
Concentrates per ewe (kg)	79	79	79
Concentrates price per tonne (£)	335	332	333
Mortality - ewes (%)	3.9	6.9	5.8
Mortality - lambs per 100 ewes	6.6	8.0	7.5



**BREEDING EWES - DISADVANTAGED AREA, 2022/23**  
**(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	42	58	100
Number of ewes per farm	134	208	177
<b>Enterprise Output</b>		<b>£ per ewe</b>	
Lambs	186	118	140
Wool	1	1	1
Flock replacement	-10	-6	-7
<b>TOTAL ENTERPRISE OUTPUT</b>	177	113	133
<b>Variable Costs</b>			
Concentrates	30	21	24
Hay, silage, forage & grazing	25	39	34
Vet, medicines and sundries	17	15	16
<b>TOTAL VARIABLE COSTS</b>	71	75	74
<b>GROSS MARGIN</b>	105	38	59
Price per lamb sold (£)	118	103	108
Lambing percentage	179	136	150
Lambs reared per 100 ewes	165	125	137
Wool per ewe (kg)	2.0	2.7	2.5
Wool per kg (p)	38	42	41
Concentrates per ewe (kg)	90	53	64
Concentrates price per tonne (£)	328	348	339
Ewes per hectare	8.53	6.95	7.38
Stocking rate (ce per ha)	1.57	1.40	1.45
Mortality - ewes (%)	5.5	5.2	5.3
Mortality - lambs per 100 ewes	13.9	11.3	12.1

**BREEDING EWES - NON LFA, 2022/23**  
**(CLASSIFIED BY GROSS MARGIN PER HECTARE)**

	<b>Above Average</b>	<b>Below Average</b>	<b>Average</b>
% of survey farms	47	53	100
Number of ewes per farm	309	143	221
<b>Enterprise Output</b>		<b>£ per ewe</b>	
Lambs	161	123	148
Wool	0	1	1
Flock replacement	3	-2	1
<b>TOTAL ENTERPRISE OUTPUT</b>	164	122	150
<b>Variable Costs</b>			
Concentrates	21	21	21
Hay, silage, forage & grazing	29	50	36
Vet, medicines and sundries	23	17	21
<b>TOTAL VARIABLE COSTS</b>	73	88	78
<b>GROSS MARGIN</b>	91	33	72
Price per lamb sold (£)	106	105	106
Lambing percentage	173	146	164
Lambs reared per 100 ewes	165	134	154
Wool per ewe (kg)	1.5	2.9	1.9
Wool per kg (p)	33	27	30
Concentrates per ewe (kg)	61	58	60
Concentrates price per tonne (£)	332	349	338
Ewes per hectare	10.86	6.77	9.01
Stocking rate (ce per ha)	1.91	1.50	1.73
Mortality - ewes (%)	5.0	6.8	5.6
Mortality - lambs per 100 ewes	8.5	12.6	9.9

**PIGS - BIRTH TO BACON, 2022/23**  
**(CLASSIFIED BY GROSS MARGIN PER FINISHED PIG)**

	<b>Above</b>	<b>Below</b>	<b>Average</b>
% of survey farms	50	50	100
Number of pigs finished per farm	4,525	2,230	3,378
Number of sows per farm	173	80	127
	<b>£ per pig</b>		
<b>ENTERPRISE OUTPUT</b>	189.75	157.29	179.03
<b>Variable Costs</b>			
Feedingstuffs	129.24	126.97	128.49
Vet. and medicines	5.22	2.48	4.31
Sundries	5.17	7.33	5.88
<b>TOTAL VARIABLE COSTS</b>	139.63	136.78	138.69
<b>GROSS MARGIN</b>	50.12	20.50	40.34
Price of meal equivalent per tonne (£)	415	390	406
Meal equivalent per finished pig (kg)	312	325	316
Litters per sow per year	1.8	2.2	1.9
Live births per litter	16.0	14.2	15.4
Pigs weaned per litter	14.6	12.6	13.9
Pigs weaned per sow per year	26.5	28.1	27.0
Price of finished pig sold (£)	189.82	157.26	178.82
Mortality - suckers %	9.5	10.6	9.8
Mortality - weaners %	2.5	3.4	2.8

## SPRING BARLEY (2022 CROP)

	Above	Below	Average
% of survey farms	42	58	100
Hectares per farm	17.0	9.3	12.5
<b>Enterprise Output</b>	<b>£ per hectare</b>		
Grain	1,594	1,228	1,436
Straw	344	274	314
<b>TOTAL ENTERPRISE OUTPUT</b>	<b>1,937</b>	<b>1,502</b>	<b>1,750</b>
<b>Variable Costs</b>			
Seed	79	81	80
Fertilisers	178	306	233
Sprays	133	151	141
Sundries	95	51	76
<b>TOTAL VARIABLE COSTS</b>	<b>485</b>	<b>589</b>	<b>530</b>
<b>GROSS MARGIN</b>	<b>1,452</b>	<b>913</b>	<b>1,220</b>
Grain (tonnes per ha)	6.37	5.00	5.78
Straw (tonnes per ha)	3.33	2.96	3.17
Fertilisers used per hectare (kg)	297	458	367
Grain per tonne (£)	250	246	248
Straw per tonne (£)	103	93	99

## WINTER BARLEY (2022 CROP)

	Above	Below	Average
% of survey farms	46	54	100
Hectares per farm	13.9	9.0	11.3
<b>Enterprise Output</b>		<b>£ per hectare</b>	
Grain	1,867	1,568	1,739
Straw	480	318	411
<b>TOTAL ENTERPRISE OUTPUT</b>	2,347	1,886	2,150
<b>Variable Costs</b>			
Seed	88	114	99
Fertilisers	275	363	313
Sprays	220	154	192
Sundries	53	35	45
<b>TOTAL VARIABLE COSTS</b>	636	667	649
<b>GROSS MARGIN</b>	1,711	1,220	1,501
Grain (tonnes per ha)	7.49	6.03	6.87
Straw (tonnes per ha)	4.56	3.46	4.09
Fertilisers used per hectare (kg)	542	544	543
Grain per tonne (£)	249	260	253
Straw per tonne (£)	105	92	101

## WINTER WHEAT (2022 CROP)

	Above	Below	Average
% of survey farms	57	43	100
Hectares per farm	14.5	18.4	16.2
<b>Enterprise Output</b>		<b>£ per hectare</b>	
Grain	2,439	2,101	2,275
Straw	467	320	396
<b>TOTAL ENTERPRISE OUTPUT</b>	2,906	2,422	2,670
<b>Variable Costs</b>			
Seed	82	105	93
Fertilisers	317	371	343
Sprays	247	229	238
Sundries	69	9	40
<b>TOTAL VARIABLE COSTS</b>	714	714	714
<b>GROSS MARGIN</b>	2,192	1,707	1,956
Grain (tonnes per ha)	9.26	8.02	8.66
Straw (tonnes per ha)	4.49	3.94	4.22
Fertilisers used per hectare (kg)	680	683	681
Grain per tonne (£)	263	262	263
Straw per tonne (£)	104	81	94

## WARE POTATOES (2022 CROP)

	<b>Average</b>
% of survey farms	100
Hectares per farm	6.5
<b>Enterprise Output</b>	<b>£ per hectare</b>
Current Crop	5,503
<b>Variable Costs</b>	
Seed	531
Fertilisers	702
Sprays	429
Contract/Casual Wages	936
Sundries	243
<b>TOTAL VARIABLE COSTS</b>	2,840
<b>GROSS MARGIN</b>	2,662
Yield of ware per hectare (tonnes)	29
Seed used per hectare (tonnes)	2.44
Fertiliser used per hectare (kg)	996
Price per tonne sold (£)	171

## APPENDIX 4

### DEFINITIONS OF TERMS USED

#### A4.1 Farm Business Size

Farm business size is determined by calculating each farm's total Standard Labour Requirement (SLR). Standards or norms have been calculated for all major enterprises (see section A4.4). The total SLR for each farm is calculated by multiplying its crop areas and livestock numbers by the appropriate SLR and then summing the result for all enterprises on the farm.

In UK agricultural statistics from 2003/04 onwards, business size is described in terms of four SLR size bands. These are:-

Term	SLR*
Part-time	≥ 0.5 <1
Small	≥ 1 to <2
Medium	≥ 2 to <3
Large	≥ 3 to <5
Very large	≥ 5

\*1 Standard Labour Requirement = 1900 hours

Since there are very few farms in the Very Large size range in Northern Ireland, these are included in the Large category for the purposes Farm Business Survey analyses.

#### A4.2 Farm Business Type<sup>1</sup>

The system of classifying farms according to the type of farming found on a holding is set out in Commission Regulation (EC) 1242/2008 and explained in greater detail in the EU Farm Accountancy Data Network (FADN) Typology Handbook RI/CC 1500 rev.3.

Depending on the amount of detail required, farms can be classified into 1 of 62 types. Individual farms are allocated to a type category on the basis of the aggregate value of farm outputs. As it is not feasible to estimate the value of outputs on a farm-by-farm basis, Standard Outputs (SOs) are calculated as reference values for a variety of farm products. The SO of a specific product (crop or livestock) is the average monetary value (per ha or head) of agricultural output based on regional farm-gate prices over a 5 year period. The SO excludes direct payments and no costs are deducted. Once the numbers of livestock and hectares of crop for an individual farm have been multiplied by the relevant SOs, it is allocated to a type category depending on where most of the total SO comes from. To ensure a stable framework for comparison and analysis SO values, once calculated, are held constant for a number of years. The SO values in use at the moment cover the five year period centred on 2013 and can be found below in section A4.5.

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<sup>1</sup> The EU typology in operation between 1985 and 2010 classified farms based on the distribution of Standard Gross Margin (SGM) between enterprises. The impact of the change from SGM to SO can be seen in section 6 of Farm Incomes in Northern Ireland 2010/11.



For UK statistical purposes, the 62 farm types (not all of which are found in Northern Ireland) are grouped into 10 'robust' categories which have particular relevance to UK conditions. These are:

<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>Horticulture</b>	Farms with more than two-thirds of the total SO in horticultural crops (including specialist mushroom growers).
<b>Specialist pigs</b>	Farms of which pigs account for more than two-thirds of total SO.
<b>Specialist poultry</b>	Farms on which poultry account for more than two-thirds of total SO.
<b>Dairy</b>	Farms on which dairy cows account for more than two-thirds of the total SO.
<b>Cattle &amp; Sheep (LFA)</b>	Farms wholly or mainly in the Less Favoured Area which do not qualify as Dairy farms but have more than two-thirds of the total SO in grazing livestock (cattle and sheep).
<b>Cattle &amp; Sheep (Lowland)</b>	Farms wholly or mainly outside the Less Favoured Area which do not qualify as Dairy farms but have more than two-thirds of the total SO in grazing livestock (cattle and sheep).
<b>Mixed</b>	Farms that have no dominant enterprise and do not fit into the above categories.
<b>Other types</b>	Farms that specialise in enterprises which do not fit the definitions of mainstream agricultural activities. For the most part this category is made up of specialist horse farms plus other farms that are unclassified.

### A4.3 Other Terms

**Weighted sample averages** are calculated for each type of farm by weighting the sample data within each size group according to the distribution of farm businesses by size in the June 2021 Agricultural Census. Data, where given, for individual size groups within farm types are simple sample averages.

**Standard Output (SO)** for a specific enterprise (crop or livestock) is the average monetary value (per ha or head) of its output. It is based on regional farm-gate prices over a 5 year period. The SO excludes direct payments and no costs are deducted.

**Standard Gross Margin (SGM)** for a specific enterprise (crop or livestock) is the average monetary value (per ha or head) of its output **minus** associated variable costs. It is based on regional farm-gate prices and costs over a 3 year period. The SGM excludes direct payments and only variable costs are deducted.

**Standard Labour Requirement (SLR)** for a specific enterprise (crop or livestock) is its annual labour requirement (per ha or head) under typical conditions.

**Breeding Livestock Stock Appreciation (BLSA)** is that part of the change between the opening and closing valuations of breeding animals due to changes in value.

**Enterprise output of a crop** 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, and subsidies received. **Area based subsidy payments are not included in enterprise output of a crop.**

**Enterprise output of a livestock enterprise** is the total of livestock and product sales; transfers to other enterprises; produce consumed in the farmhouse and by farm workers; compensation payments and net leasing receipts/payments; and closing valuation **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.**

**Direct Subsidy receipts** includes: Single Payment (Single Farm Payment prior to 2015/16 year and Basic, Greening and Young Farmers' Payment after), Areas of Natural Constraint, Agri-environmental payments and other miscellaneous subsidies.

**Miscellaneous receipts** include hire work, adjustments for the difference between the opening valuation of any stocks of previous crops and their ultimate disposal value.

**Feedingstuffs:** 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; market value of home-grown cereals fed.

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

**Labour:** Salaries; wages; employers' insurance contributions; unpaid family labour imputed at the appropriate rate for comparable paid labour. No charge is made for farmer and spouse labour.

**Fertilisers:** Expenditure on fertilisers and lime.

**Machinery and Power:** Expenditure on vehicle fuel and oil; repairs; contract work; small tools.

**Miscellaneous:** Veterinary charges; AI fees; twine; sprays for crop protection; electricity; insurance; vehicle taxation; water rates; other general farming costs.

**Land and Building Costs:** Imputed rental value of own land farmed; conacre and other paid rents; farm rates (at one-third); minor building repair costs.

**Depreciation:** Depreciation costs for machinery calculated on a diminishing balance basis, whereas depreciation costs for buildings, fixed equipment and land improvements calculated on a linear basis.

**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, concentrate feedingstuffs and veterinary costs.

**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.

**Gross Margin** of an enterprise is its enterprise output less its variable costs. For a livestock enterprise the variable costs include the allocated variable costs of grass and other forage crops.

**Farm Business Income** is the return to all unpaid labour (farmer, spouses and others with an entrepreneurial interest in the farm business) and to their capital invested in the farm business which includes land and buildings.

**Net Farm Income** is the total gross margin less fixed costs including notional labour costs and a notional rent but excluding interest paid and ownership expenses. It represents the reward to the farmer and spouse for their manual labour and management and their return on tenant-type capital invested in the farm.

**Occupier's expenses:** Farm rates and fire insurance premia.

**Occupier's Net Income** is net farm income plus imputed rent less depreciation of buildings and improvements and land ownership expenses and interest payments. It represents the return to the farmer and spouse for their manual and managerial labour and investment in the farm business.

**Cash income** is receipts less expenditure.

**Total assets** comprise fixed assets and current assets. Fixed assets consist of land, buildings, quotas, machinery, equipment and breeding livestock. Current assets comprise trading livestock, harvested and growing crops, stocks of livestock products and stocks of inputs, cash and sundry debtors.

### **Valuations**

Land, buildings, improvements, fixed equipment and quotas are valued at conservative market prices.

Plant, machinery, vehicles, glasshouses and permanent crops are valued on a current replacement cost basis.

Breeding livestock and trading livestock are valued on an estimated conservative market value basis less the cost of marketing.

Stocks of livestock products, purchased feed, seeds, fertilisers and other miscellaneous items are valued at estimated cost.

**Tenant's capital / Operating Capital** includes investment in machinery, livestock and crops, stocks, work in progress, cash and other assets (excluding land and buildings) needed to run the business. It is calculated by averaging the opening and closing valuations of these items.

**Liabilities** are claims on the assets of the business by the suppliers of funds to it. They comprise long and medium-term loans, which are not usually liable to recall within 12 months, and short-term loans, such as bank overdrafts, hire purchase and leasing debt which may have to be repaid within the next 12 months.

**Net Worth / Owner's equity** represents the interest of the owner in the business. It is the balance sheet value of assets available to the owner of the business after all other claims against the assets have been met.

## A4.4 Standard Labour Requirements

The following factors have been used to classify farms into size categories

	<b>Item</b>	<b>Unit</b>	<b>Standard Labour Requirement (hours)</b>	<b>Units per 1900 hours</b>
Crops	Cereals	ha	<b>30</b>	<b>63</b>
	Oilseeds	ha	<b>22.5</b>	<b>84</b>
	Potatoes	ha	<b>135</b>	<b>14</b>
	Outdoor vegetables	ha	<b>150</b>	<b>12.7</b>
	Fruit	ha	<b>450</b>	<b>4.2</b>
	Ornamentals	ha	<b>1,500</b>	<b>1.3</b>
	Glasshouse vegetables	ha	<b>5,000</b>	<b>0.4</b>
	Other glasshouse	ha	<b>25,000</b>	<b>0.1</b>
	Mushrooms	house	<b>1,050</b>	<b>1.8</b>
	Setaside	ha	<b>1.5</b>	<b>1,267</b>
	Forage crops	ha	<b>9</b>	<b>211</b>
	Grass	ha	<b>6</b>	<b>317</b>
	Rough grazing	ha	<b>2.25</b>	<b>844</b>
Cattle	Dairy cows	head	<b>39</b>	<b>49</b>
	Beef cows	head	<b>12</b>	<b>158</b>
	Other cattle	head	<b>9</b>	<b>211</b>
Sheep	Ewes and rams: Lowland	head	<b>5.2</b>	<b>365</b>
	Ewes and rams: LFA	head	<b>4.2</b>	<b>452</b>
	Other sheep: Lowland	head	<b>3.3</b>	<b>576</b>
	Other sheep: LFA	head	<b>2.6</b>	<b>730</b>
Pigs	Sows and gilts	head	<b>16</b>	<b>119</b>
	Piglets	head	<b>1.0</b>	<b>1,900</b>
	Other pigs	head	<b>1.3</b>	<b>1,462</b>
Poultry	Laying hens	head	<b>0.17</b>	<b>11,176</b>
	Pullets	head	<b>0.12</b>	<b>15,833</b>
	Broilers	head	<b>0.04</b>	<b>47,500</b>
	Turkeys, Ducks etc.	head	<b>0.045</b>	<b>42,222</b>
Other	Horses	head	<b>150</b>	<b>12</b>
	Goats	head	<b>20</b>	<b>95</b>
	Deer	head	<b>15</b>	<b>127</b>

## A4.5 Standard Outputs

		€	
<b>Crops</b>	Wheat	1,801	per ha
	Barley	1,332	per ha
	Oats	1,081	per ha
	Mixed corn	966	per ha
	Potatoes	6,276	per ha
	Oilseed rape	1,412	per ha
	Linseed	755	per ha
	Open-air horticulture		
	Vegetables	4,160	per ha
	Fruit	9,929	per ha
	Flowers/nursery	41,479	per ha
	Glasshouses:		
	Vegetables	159,801	per ha
	Flowers	364,658	per ha
	Mushrooms	50,932	per 100 m <sup>2</sup>
	Forage Maize	567	per ha
	Other fodder crops	281	per ha
	Other crops	780	per ha
	Grassland	260	per ha
<b>Cattle</b>	Dairy cows	2,589	per head
	Beef cows	511	per head
	Heifers 2 yrs +	426	per head
	Heifers 1-2 yrs	477	per head
	Bulls/steers 2 yrs +	569	per head
	Bulls/steers 1-2 yrs	584	per head
	Calves under 1 year	545	per head
<b>Sheep</b>	Ewes	109	per head
	Other sheep	24	per head
	Lambs	0	per head (included with ewe)
<b>Horses</b>	Mares, stallions	371	per head
	Others	0	per head
<b>Pigs</b>	Sows	934	per head
	Piglets (under 20kg)	107	per head
	Other pigs	241	per head
<b>Poultry</b>	Hens	2,222	per 100
	Broilers	1,032	per 100
	Others	4,217	per 100

### Notes:

1. These SOs are applied to the average crop areas and livestock numbers of the farm.
2. These SOs refer cover a five year period (2011-2015) centred on 2013.
3. At the time of calculation, 1 euro = £0.80

Policy, Economics and Statistics Division  
Department of Agriculture, Environment and Rural Affairs  
Clare House  
303 Airport Road West  
Sydenham Intake  
Belfast  
BT3 9ED



Department of

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