

FBS
Farm Business Survey



Department
for Environment
Food & Rural Affairs



FARM BUSINESS SURVEY

Crop Production
in England
2023/24

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Promar Farm Business Survey

Crop Production in England 2023/2024

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Survey practice, data sources and basis of farm type and farm size in the FBS

It is important to note that all surveys are subject to sampling error as they are not measuring the whole population, the FBS is no exception. It is common practice to publish 95% confidence intervals and error bars alongside any published estimated figures to give the reader an indication of the size of the sampling error. These signify that we are 95% confident that this range contains the true value. For simplicity within these reports, the confidence intervals have not always been published. Readers should be aware that the figures calculated from the FBS data have a level of uncertainty around them and that all figures are estimates. Generally, the smaller the sample size the greater the sampling error and the less confidence we have in the estimates. For details on the FBS confidence intervals, please refer to Defra FBS publications <https://www.gov.uk/government/collections/farm-business-survey>.

With the exception of the figures relating to total crop areas in England, all of the results presented in this report are means. The FBS data presented in this report is shown on a per hectare basis, calculated by dividing weighted mean data by the prevailing farm or crop area. Results can be directly compared with published Defra statistics but may be subject to small differences due to rounding.

In this report, figures 1.1, 2.1 and 4.1 were derived from data published in FBS region reports (England) at www.farmbusinesssurvey.co.uk. Figures 3.1, 3.2, 3.3 and 3.4 were derived from Defra publications.

From 2018/19, the classification of farms is based on the 2013 Standard Output coefficients. For more information please see:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/365564/fbs-uk-farmclassification-2014-21oct14.pdf

From 2023/24, the classification of farms is based on 2017 Standard Output coefficients. For more information on the impact of the change see:

<https://www.gov.uk/guidance/changes-to-farm-typology-use-of-2017-standard-output-coefficients>

A revised classification of farm types was introduced in 2010/11 based on Standard Outputs, which caused changes to the distribution of farms by farm type. Further details of the revised classification and its effect on the FBS sample may be found at:

<https://www.gov.uk/farm-business-survey-technical-notes-and-guidance>

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1.0 Summary of Profitability, Assets and Liabilities

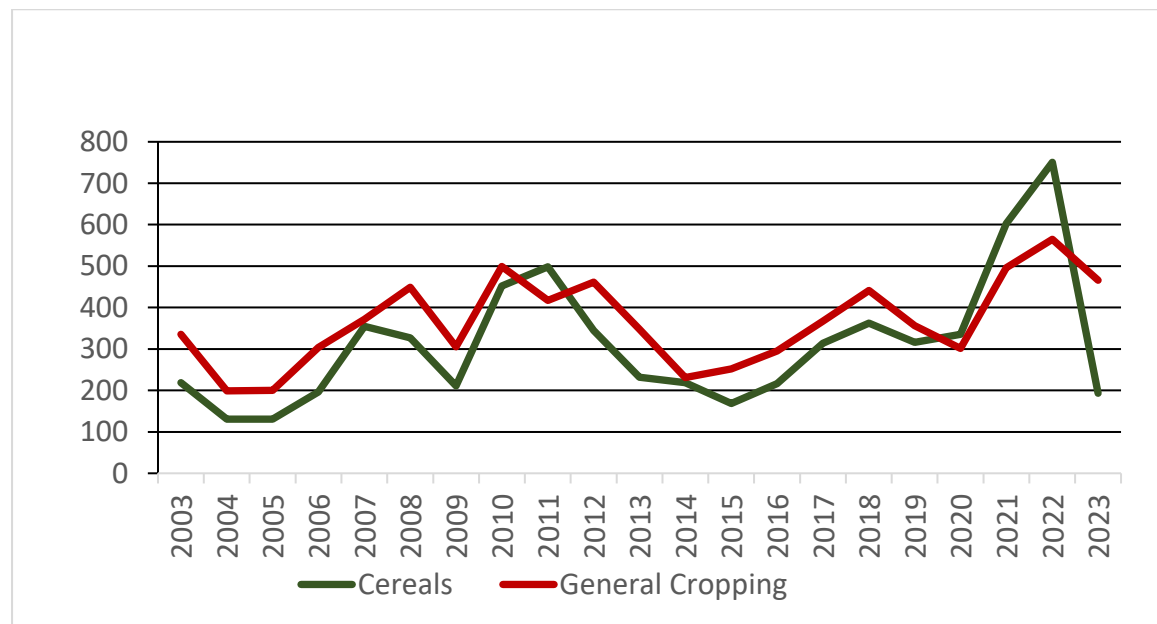
- FBI of Cereals farms dropped steeply to £193 per hectare
- FBI of General Cropping farms decreased to £466 per hectare
- Autumn cultivations were carried out in good, dry conditions
- The cold, wet start hampered establishment of Spring planted crops
- Cabbage Stem Flea Beetle again set back Winter Oilseed Rape
- The wet summer led to lodged crops, drying costs and impeded crop quality
- Crop prices were insufficient to cover increases to fertiliser and spray costs

The Farm Business Income (FBI) of Cereals and General Cropping farms in 2023 was £193 and £466 per hectare respectively. In comparison with the previous year, this represented a decrease in FBI of 74 and 18 percent for 2023.

1.1 Time Series Farm Business Income on Cereals and General Cropping Farms

The longer-term trend in farm incomes is shown in figure 1.1.

Figure 1.1 Time Series Farm Business Income (FBI) of Arable Farms, 2003 to 2023¹



The Farm Business Income (FBI) of Cereals farms averaged £193 per hectare in 2023 /2024 (£751 per hectare in the previous year). On General Cropping farms, £466 per hectare (£565 per hectare in 2022 /2023).

¹ FBS sourced from FBS region reports at www.farmbusinesssurvey.co.uk England, Cereals, General Cropping

1.2 Farm Business Income 2023/2024

Profit and loss accounts for arable farms are set out in table 1.1.

Table 1.1 Farm Business Income of Cereals, and General Cropping farms, 2022 and 2023²

	Cereals		General Cropping	
	2022	2023	2022	2023
Number of farms	262	272	96	97
Area of farm (ha)	200	205	222	205
Crop output (£/ha)	1,764	1423	1,950	2028
Livestock output (£/ha)				
Agri-environment (£/ha)	70	87	68	80
Other output (£/ha)	202	221	199	221
BPS (£/ha)	174	142	167	135
Total Output (£/ha)	2,209	1873	2,383	2463
Variable costs (£/ha)	660	796	778	843
Fixed costs (£/ha)	805	891	1040	1152
Total costs (£/ha)	1,465	1687	1,818	1995
Profit on sale of assets (£/ha)	6	7	-1	-2
Farm Business Income (£/ha)	751	192	565	466
Net Farm Income (£/ha)	626	82	515	414

The Cereal farm output of £1,423 was a decrease of 20% on the previous year, reflecting the continued rise in input costs and lower crop prices, partly due to quality issues. Variable costs, of £796 per hectare, comprising fertiliser and crop protection, were 20% higher than the previous year, a factor of continued high input prices. Fixed costs of £891 per hectare, an increase by 11%.

On General Cropping farms, crop output increased by % to £2,028 per hectare. This was coupled with an increase of 8% General Cropping variable costs and an increase of 11% to fixed costs. This was a lower increase than the previous year but in reality, costs were still increasing faster than output.

The total output on Cereal farms decreased by 15% and General Cropping farms increased by 4% as total costs increased by 15% and 10% meaning again overall farmers had to spend more to achieve a much-reduced NFI with increased financial risk. The reduction in BPS continued, adoption of new agri-environmental schemes made a small impact, increasing by 24% on cereals farms and 18% on General Cropping Farms

1.3 Assets and Liabilities

The assets and liabilities of arable farms are shown in table 1.2. At £18,540 per hectare on Cereals farms, and £16,408 per hectare on General Cropping farms, the closing net worth was little changed through the year, increasing slightly. The impact of reducing values for BPS entitlements was balanced out by increased machinery values, more so on General Cropping farms.

² FBS sourced from FBS region reports at www.farmbusinesssurvey.co.uk

1 Overview of Profitability, Assets and Liabilities

Land

2023 saw more land coming to the market and so prices levelled out, this was also impacted by economic challenges and weaker demand due to farm profitability figures. In 2023, GB farmland was valued at around £10,200 per acre (£25,204 per hectare) a smaller increase than previous years as more land came to the market throughout 2023 and alternative uses continued to impact the market.³

Table 1.2 Opening and Closing Assets and Liabilities of Cereals and General Cropping farms, 2023⁴

	Cereals		General Cropping	
	Opening 2023	Closing 2023	Opening 2023	Closing 2023
Number of farms	272	272	98	98
Farm area (ha)	205	205	205	205
Assets				
Land & buildings (£/ha)	15,725	16,646	14,087	15,300
Machinery (£/ha)	1,211	1,333	1,335	1,488
BPS Entitlement (£/ha)	146	100	136	94
Other fixed assets (£/ha)	46	43	93	92
Current assets (£/ha)	2,057	1,677	1,753	1,603
Liabilities (£/ha)	1,269	1,226	2,493	2,353
Net Worth (£/ha)	17,917	18,573	14,910	16,224

Basic Payment Entitlement

The closing value of BPS Entitlement, as derived in the Farm Business Survey (FBS), was £100 per hectare on Cereals farms and £94 per hectare on General Cropping farms.

Machinery

The closing value of machinery was £1,333 per hectare on cereals and £1,488 per hectare on General Cropping farms, as per recent years, an increase on opening values, reflecting higher costs in the sector and rising values of second-hand machinery.

Liabilities and Capital Grants

On Cereals farms, external liabilities reduced by 4% to £1,226 per hectare. On-General Cropping farms, external liabilities reduced by 6% to £2,353 per hectare, possibly a factor of investment in capital repayments after high crop prices the previous year.

2.0 Agri-environment, Diversification and Basic Payment

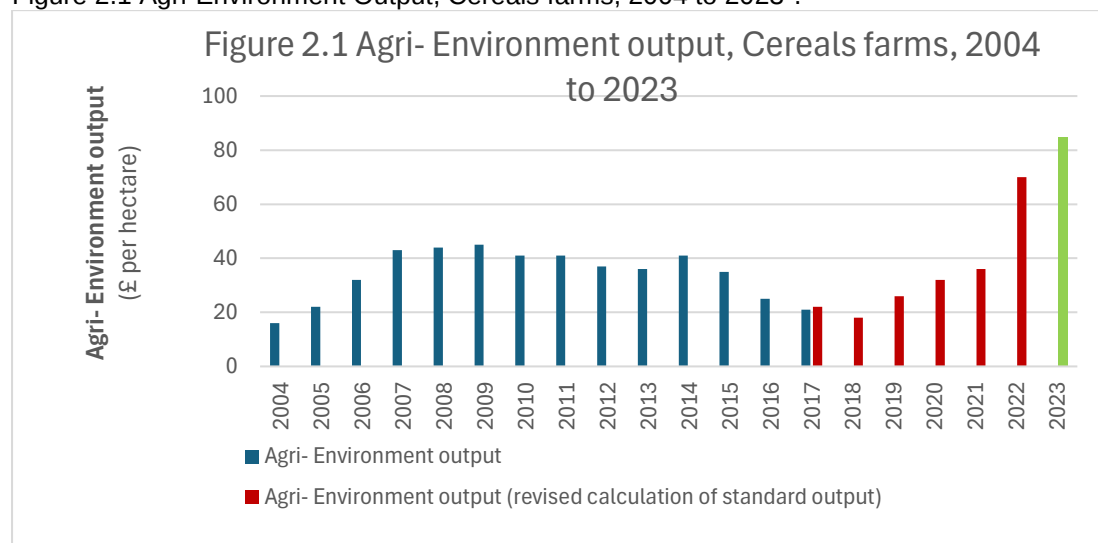
- Basic Payment Scheme reductions really beginning to be felt on farm
- Agri-environment schemes widely adopted to support farm incomes
- Diversification output was slightly higher on Cereal farms than General Cropping farms
- Agri – environment income rapidly increasing on both cereal and general cropping farms

The results presented in this Chapter relate to **agri-environment scheme participation, diversification outside agriculture and the Basic Payment scheme**. The outputs, costs and net income attributable to these activities can be summed with that from agriculture to give FBS for the whole farm business. Whilst output and variable costs can be readily split between cost centres, some element of estimation is needed in order to share labour, machinery, property and overhead costs. Within the FBS, this is carried out on a consistent basis using an agreed approach³.

2.1 Agri-environment

Figure 2.1 shows the annual output from agri-environment activity on Cereals farms in England.

Figure 2.1 Agri-Environment Output, Cereals farms, 2004 to 2023⁴.



Agri-environment output on Cereals farms, recorded as received, increased to £85 per hectare from £70 per hectare in 2022/2023. This was the highest level of receipt since 2015. On General Cropping farms, the average agri-environment output was £76 per hectare. The annual increase reflects the continued shift in Agricultural support to agri-environmental schemes as SFI is more widely incorporated in the farming rotation and adopted more keenly as BPS diminishes. The green bar reflects a change in standard Output.

2.2 Diversification

³ Appendix 2 (Item VI) Farm Accounts in England 2008/2009 Defra statistics

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/423700/fbs-fixedcostmethod-23apr15.pdf

⁴ FBS sourced from FBS region reports at www.farmbusinesssurvey.co.uk England, Cereals

2 Agri-environment, Diversification, Basic Payment: excludes agriculture

In 2023/2024, diversification accounted for £221 per hectare of FBI on Cereals farms, and £225 per hectare on General Cropping farms. The diversification account for arable farms is summarised in table 2.1.

Table 2.1 Diversification as a factor of total farm output for Cereal and General Cropping Farms

	Cereals		General Cropping	
	2022/23	%	2022/23	%
Output	1,877	100	2,507	100
Of which:				
Agriculture (£/ha)	1,429	76	2,069	83
Agri-environmental (£/ha)	85	4	76	3
Diversification (£/ha)	221	12	225	9
BPS (£/ha)	141	8	136	5

2.3 Basic Payment Scheme (BPS)

At 8% and 5% output respectively on Cereal and General Cropping farms BPS continues to lose influence and has been partially replaced by Agri-environmental and Diversification incomes where possible.

3.0 Agriculture Performance

- A wet spring and summer had the biggest impact on crop gross margins, with yield and quality affected
- Volatility of input prices remained a large factor in Gross Margins
- Sale price increases were generally much lower than input price rises
- Sugar beet and potato crops had a wet cold start but, made good growth over the summer

The results presented in this Chapter relate solely to the activity of **non-organic agriculture**. The outputs, costs and agricultural FBS can be summed with that from agri-environment scheme participation, diversification outside agriculture and the Basic Payment Scheme (BPS) to give results for the whole farm business. Whilst output and variable costs can be readily split between cost centres, some element of estimation is needed in order to share labour, machinery, property and overhead costs. Within the FBS, this is carried out on a consistent basis using an agreed approach⁵.

3.1 Cropping and Crop Areas

At £3.7 million hectares, the total area of arable crops in England remained almost static, just a slight decline. The area of uncropped land increased by 17% in 2023 to 281,135 hectares.^{5b}

Figure 3.1 shows a consistent balance of winter and spring cropping between 2017 and 2019, but post this, the spring and winter crop area split seems to remain dictated by drilling conditions.

In figures 3.2 to 3.3 we show the areas of cereal crops, break crops and root crops with vegetables.

The wheat area, at 1.58 million hectares, tracked the five-year average. The winter barley area of 390,983 hectares, an increase of 15 percent on the five-year average. In contrast, the area of spring barley, at 408,307 hectares was 12 percent lower than the five-year average, once again reflecting the easier establishment of winter crops. The area of oats decreased, to 134,064 hectares.

The area of oilseed rape increased to 368,847 hectares, still a reduction of 14 percent on the five-year average, similar to the previous year as the impact of Cabbage Stem Flea Beetle remained.

⁵ Appendix 2 (Item VI) Farm Accounts in England 2008/2009 Defra statistics
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/423700/fbs-fixedcostmethod-23apr15.pdf

^{5b} Defra, June Survey

3 Arable Farm Performance: agriculture excluding diversification

Figure 3.1 Total Area of Spring Cropping Land in England, 2006 to 2022⁶

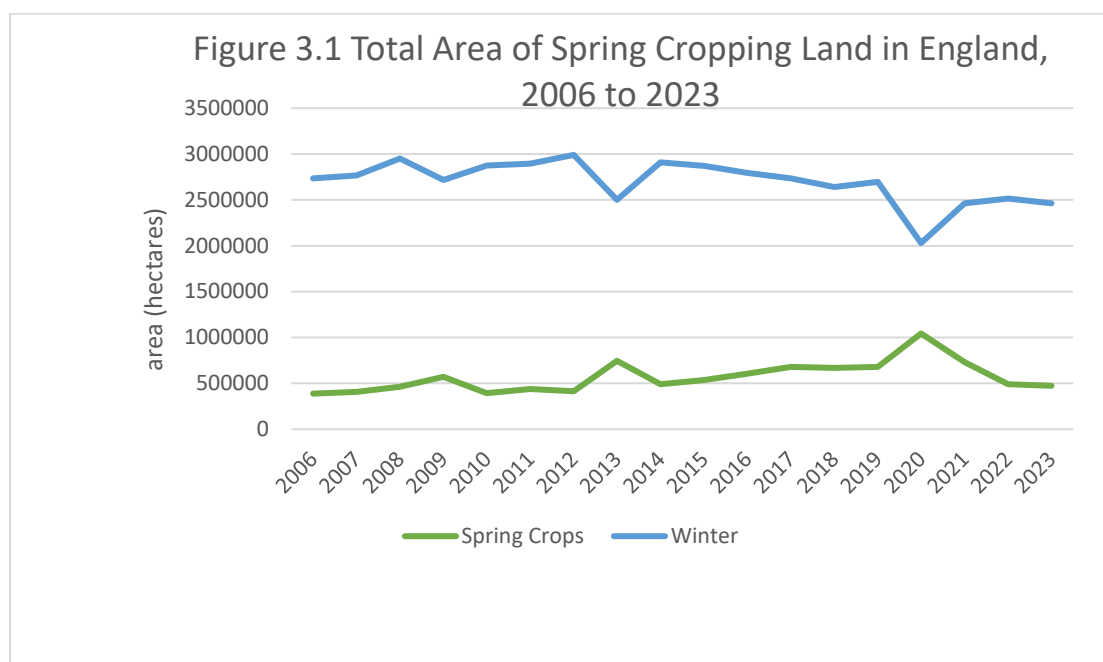
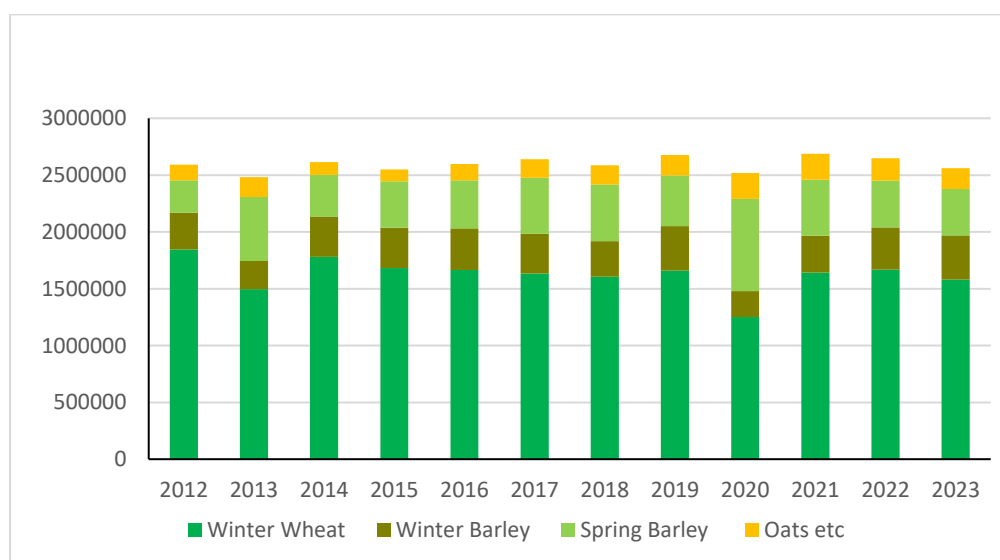


Figure 3.2 Total Cereal Crop Area, 2012 to 2023, England⁷



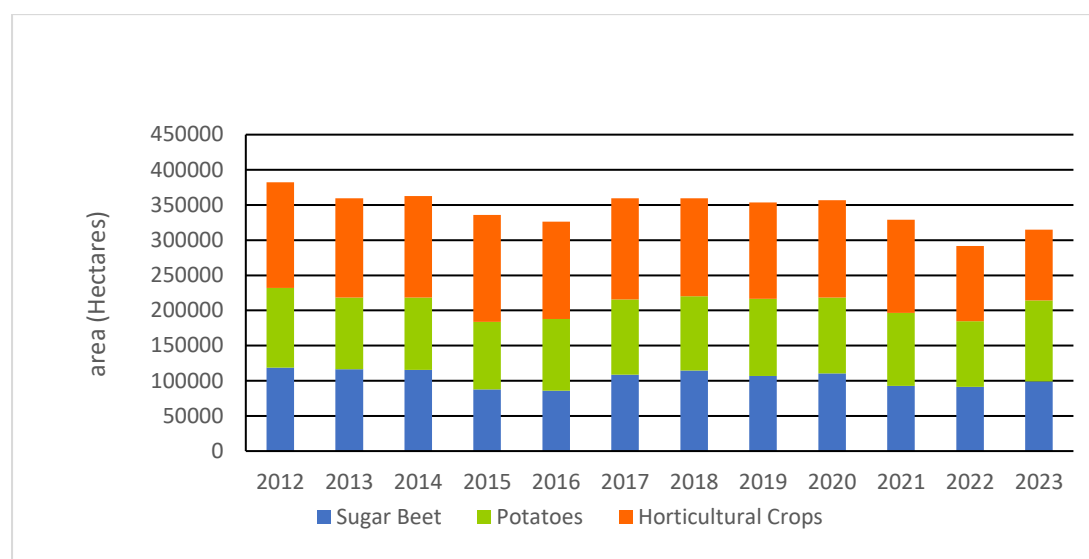
⁶ Defra, June Survey

⁷ Defra, June Survey

3 Arable Farm Performance: agriculture excluding diversification

Farmers grew 99,013 hectares of sugar beet and 115,076 hectares of potatoes, both crops showing increased areas compared to previous years.

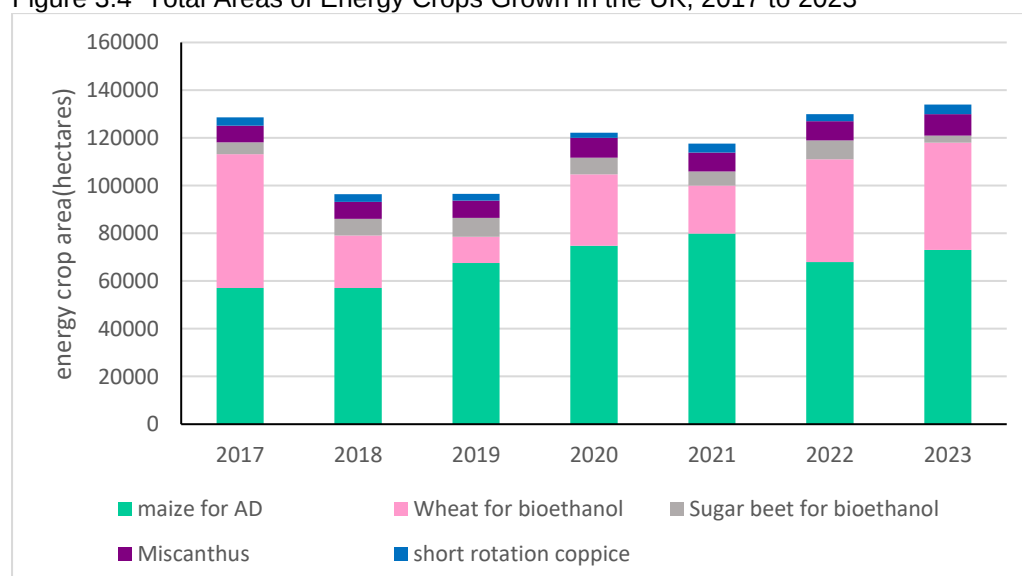
Figure 3.3 Total Potato, Sugar Beet and Vegetable Crop Area, 2012 to 2023, England⁸



Energy Crops

The area of energy crops, which are included in the totals shown in figures 3.2 to 3.3, are set out in figure 3.4.

Figure 3.4 Total Areas of Energy Crops Grown in the UK, 2017 to 2023⁹



⁸ Defra, June Survey

⁹ Defra, Crops Grown for Bioenergy in the UK: 2023

3 Arable Farm Performance: agriculture excluding diversification

3.2 Cereals Farms Performance (excluding organic farms)

The relatively wet growing conditions of 2023, especially for spring established crops meant a poor cereal harvest in terms of yield and quality whilst root crops also suffered from the wet and cold conditions at establishment and throughout the season. Harvest costs in general were increased and crop drying was also an increased cost. Autumn crop establishment in early October was better but short lived as rain impeded progress once again.

Agriculture Output & Costs - Cereals - England

	2022/23		2023/24	
Farms in Sample	262		271	
Area farmed (hectares)	195.23		205.19	
Owner occupied area (%)	73%		70%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	317235	1546	256991	1252
Livestock output (excluding subsidies)	7000	34	10499	51
Subsidies to agriculture	28	0	19	0
Other agricultural output (inc work on other farms)	19807	97	25670	125
TOTAL AGRICULTURAL OUTPUT	344070	1677	293180	1429
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	92931	453	122074	595
Livestock specific costs	4082	20	5785	28
Miscellaneous variable costs (inc work on other farms)	674	3	517	3
TOTAL VARIABLE COSTS	97687	476	128375	626
GROSS MARGIN (£)	246383	1201	164805	803
FIXED COSTS (£)				
Regular labour	17623	86	20720	101
Casual labour	1722	8	2228	11
Machinery fuel and oil	14202	69	13313	65
Other machinery costs (excl. fuel, oil, depreciation)	14039	68	16175	79
Machinery, glasshouse and other depreciation	22778	111	27856	136
Contract costs	28300	138	30907	151
Bank charges and professional fees	8146	40	9263	45
Water, electricity, & general	17244	84	20141	98
Net interest	5886	29	7786	38
Write-off of bad debts	-15	0	0	0
Rent paid	16399	80	19451	95
Property maintenance	5899	29	4318	21
Depreciation of buildings and works	7557	37	9042	44
Miscellaneous fixed costs (inc work on other farms)	9200	45	11407	56
TOTAL FIXED COSTS (£)	168981 	824	192607	939
Profit/ (Loss) on sale of assets	1226	6	1398	7
FARM BUSINESS INCOME (Agriculture - £)	78628 	383	-26404	-129

3 Arable Farm Performance: agriculture excluding diversification

3.3 General Cropping Farms Performance (excluding organic farms)

Agriculture Output & Costs - General Cropping - England				
	2022/23		2023/24	
Farms in Sample	88		97	
Area farmed (hectares)	234.34		208.21	
Owner occupied area (%)	58%		62%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	404359	1942	368136	1768
Livestock output (excluding subsidies)	27211	131	21674	104
Subsidies to agriculture	14	0	45	0
Other agricultural output (inc work on other farms)	29805	143	34727	167
TOTAL AGRICULTURAL OUTPUT	461388	2216	424582	2039
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	124673	599	121228	582
Livestock specific costs	14780	71	9907	48
Miscellaneous variable costs (inc work on other farms)	291	1	524	3
TOTAL VARIABLE COSTS	139745	671	131660	632
GROSS MARGIN (£)	321643	1545	292922	1407
FIXED COSTS (£)				
Regular labour	31347	151	29189	140
Casual labour	7168	34	6684	32
Machinery fuel and oil	23106	111	16200	78
Other machinery costs (excl. fuel, oil, depreciation)	24261	117	22816	110
Machinery, glasshouse and other depreciation	34175	164	31972	154
Contract costs	36634	176	36334	175
Bank charges and professional fees	8570	41	9111	44
Water, electricity, & general	25402	122	28551	137
Net interest	13505	65	16264	78
	0	0	0	0
Rent paid	31094	149	27876	134
Property maintenance	7457	36	7717	37
Depreciation of buildings and works	9599	46	9729	47
Miscellaneous fixed costs (inc work on other farms)	15302	73	17974	86
TOTAL FIXED COSTS (£)	267620	1285	260417	1251
Profit/ (Loss) on sale of assets	-63	0	-386	-2
FARM BUSINESS INCOME (Agriculture - £)	53960	259	32119	154

4.0 Crop Gross Margins

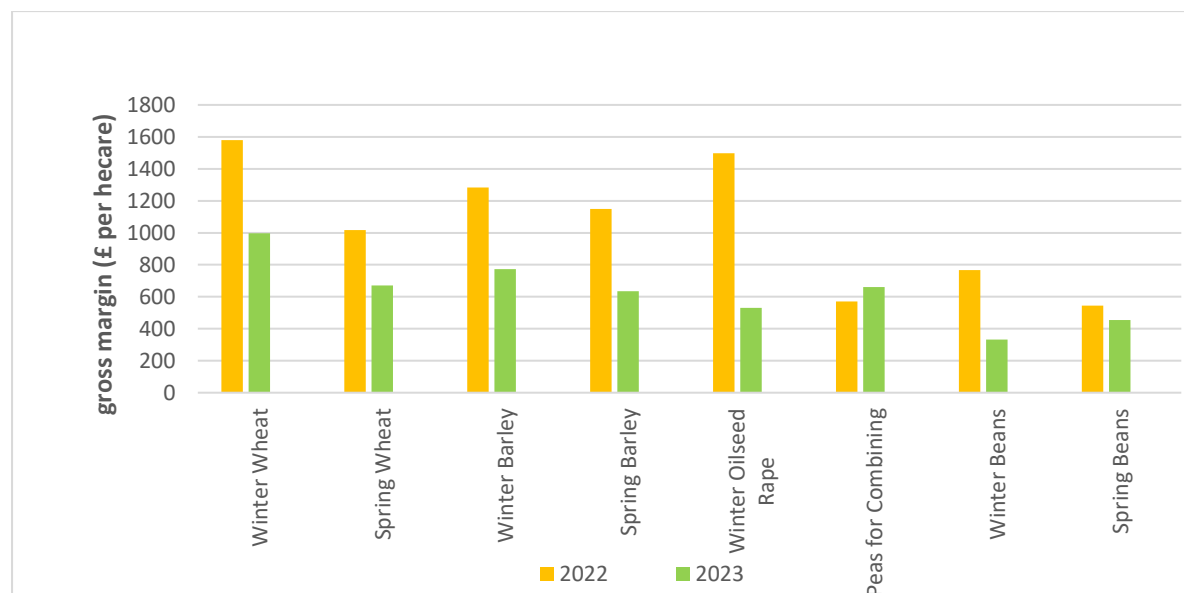
- Winter and spring crop yields were lower average, with Spring crops affected more widely, The wet, cool Spring hindered early crop growth. The earliest autumn drilled crops were least affected
- Farmers faced increased cost of production crop prices did not keep up with these increased costs, further increasing risk
- Sugar Beet growers were offered higher contract prices than previous years
- The gross margin of all cereal crops were well below average
- Oilseed Rape price and yield reduced greatly from previous years reducing its gross margin by almost two thirds on the prior year
- Fertiliser and spray prices remained high even though they increased at a lower rate than previous years

4 Crop Enterprise Performance

4.1 Crop Gross Margins (excluding organic crops)

Non-organic gross margin results for all farms in England are shown in figure 4.1, with further geographical breakdown in Appendix 2. Some observations are based on sample sizes of less than 15 farms.

Figure 4.1 Combinable Crop Gross Margins, 2022 and 2023¹⁰



The gross margins of all cereal crops were above average, mainly driven by the long dry summer.

Agronomy and Crop Development

Conditions in early autumn 2022 led to easier establishment of arable crops but, this soon changed with storms and wet conditions dominating. Spring crops also suffered at establishment time as the cold and wet spring was followed by a relatively wet harvest, impacting on crop yield and quality. Although confidence in oilseed rape growing recovered a little, cabbage stem flea beetle hit most plantings.

Harvest, Yield, Quality and Marketing

The relatively wet summer of 2023 led to increased harvest costs, creating increases to crop drying, direct labour and power costs. Yields of sugar beet bounced back a little after poor establishment as the wetter conditions extended the growing season.

There amount of straw baled reduced due to quality and the wetter harvest.

¹⁰ FBS sourced from FBS farm business benchmarking at www.farmbusinesssurvey.co.uk Gross Margins

4.2 Winter Wheat

Gross Margin - Winter wheat - England				
	2022/23		2023/24	
Farms in Sample	417		572	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	71.75		66.30	
Yield (tonnes and tonnes per hectare)	636.0	8.9	555.2	8.4
Price (£ per tonne)	241		201	
OUTPUT (£)				
Crop sold	150384	2,096	109503	1,652
Feed used on-farm	2658	37	2073	31
Straw and by-products	4688	65	6216	94
	0		0	
TOTAL OUTPUT	157730	2,198	117793	1,777
VARIABLE COSTS (£)				
Seeds (including homegrown)	5731	80	6233	94
Fertilisers	19902	277	25303	382
Crop protection	16569	231	17653	266
Other crop costs	2629	37	2813	42
Drying and heating costs	123	2	298	4
TOTAL VARIABLE COSTS	44955	627	52300	789
GROSS MARGIN (£)	112634	1,570	65493	988

Mixed establishment conditions in the autumn of 2022 got the crop off to a variable start and at £988 per hectare the gross margin was significantly reduced in line with most cereal crops.

The crop on average yielded 8.4 tonnes per hectare. The average crop price was £201 per tonne, a significant decrease on previous years.

Variable cost expenditure, of £789 per hectare, reflected the rise in input prices, the biggest factor remaining input prices again this year, coupled with increased harvest and drying costs.

4 Crop Enterprise Performance

4.3 Spring Wheat

Gross Margin - Spring wheat - England				
	2022/23		2023/24	
Farms in Sample	25		26	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	37.48		27.70	
Yield (tonnes and tonnes per hectare)	214.4	5.7	150.6	5.4
Price (£ per tonne)	261		228	
OUTPUT (£)				
Crop sold	54591	1,457	32218	1,163
Feed used on-farm	1386	37	2107	76
Straw and by-products	1079	29	1806	65
	0		0	
TOTAL OUTPUT	57056	1,522	36131	1,304
VARIABLE COSTS (£)				
Seeds (including homegrown)	4116	110	3659	132
Fertilisers	8179	218	8387	303
Crop protection	4560	122	4634	167
Other crop costs	1263	34	880	32
Drying and heating costs	99	3	15	1
TOTAL VARIABLE COSTS	18217	486	17575	634
GROSS MARGIN (£)	38618	1,030	18556	670

The average spring wheat gross margin was £670 per hectare. At £228 per tonne, the spring wheat price was £27 per tonne higher than the winter wheat price coupled with lower variable costs per hectare.

4.4 Triticale*

Gross Margin - Triticale - England				
Farms in Sample	2022/23		2023/24	
	7	sample <15	11	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	37.17		12.25	
Yield (tonnes and tonnes per hectare)	193.4	5.2	83.0	6.8
Price (£ per tonne)	281		185	
OUTPUT (£)				
Crop sold	52193	1,404	11133	909
Feed used on-farm	2192	59	4256	347
Straw and by-products	630	17	7630	623
	0		0	
TOTAL OUTPUT	55015	1,480	23019	1,879
VARIABLE COSTS (£)				
Seeds (including homegrown)	3288	88	1043	85
Fertilisers	5140	138	3637	297
Crop protection	4460	120	1580	129
Other crop costs	1150	31	380	31
Drying and heating costs	0		82	7
TOTAL VARIABLE COSTS	14039	378	6722	549
GROSS MARGIN (£)	40976	1,102	16297	1,330

*Due to the reduced sample size, we have reduced confidence in these results.

The triticale crop achieved a gross margin of £1,330 per hectare in 2023, for comparison, the 2022 gross margin was £1,102 per hectare. The crop yielded 6.8 tonnes per hectare in 2023, one of its best results in FBS records. It achieved an average sale price of £185 per tonne. In 2022 the crop had yielded 5.2 and a price of £281 per tonne. With variable cost expenditure of £549 per hectare, the high yield of 2023 made triticale one of the better crop margins.

4 Crop Enterprise Performance

4.5 Winter Barley

Gross Margin - Winter barley - England				
	2022/23		2023/24	
Farms in Sample	257		341	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	27.38		28.25	
Yield (tonnes and tonnes per hectare)	218.9	8.0	217.6	7.7
Price (£ per tonne)	222		173	
OUTPUT (£)				
Crop sold	45255	1,653	34795	1,232
Feed used on-farm	3264	119	2851	101
Straw and by-products	2547	93	3368	119
	0		0	
TOTAL OUTPUT	51065	1,865	41014	1,452
VARIABLE COSTS (£)				
Seeds (including homegrown)	2359	86	2860	101
Fertilisers	6621	242	9321	330
Crop protection	4960	181	6022	213
Other crop costs	853	31	900	32
Drying and heating costs	33	1	76	3
TOTAL VARIABLE COSTS	14827	542	19179	679
GROSS MARGIN (£)	36238	1,324	21834	773

In England, results are reported from an increased sample of 341 farms compared to 257 last year.

At £773 per hectare, the winter barley gross margin was significantly lower than the £1324 achieved in 2022. The yield, of 7.7 tonnes per hectare was also a decrease, again the high input costs and poor growing conditions led to a reduced margin.

4.6 Spring Barley

Gross Margin - Spring barley - England				
	2022/23		2023/24	
Farms in Sample	242		302	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	27.97		31.67	
Yield (tonnes and tonnes per hectare)	177.1	6.3	169.4	5.3
Price (£ per tonne)	240		199	
OUTPUT (£)				
Crop sold	40252	1,439	32133	1,015
Feed used on-farm	2199	79	1636	52
Straw and by-products	1864	67	2297	73
	0		0	
TOTAL OUTPUT	44315	1,584	36066	1,139
VARIABLE COSTS (£)				
Seeds (including homegrown)	2505	90	2856	90
Fertilisers	5125	183	7652	242
Crop protection	3534	126	4314	136
Other crop costs	980	35	1089	34
Drying and heating costs	50	2	75	2
TOTAL VARIABLE COSTS	12193	436	15987	505
GROSS MARGIN (£)	32109	1,148	20079	634

The spring barley gross margin decreased to £634 from the previous year at £1,148 per hectare. The crop yielded 5.3 tonnes per hectare. At £199 per tonne, the average price was £41 per tonne lower than the 2022 spring barley price, reducing the margin by almost 50% on 2022. The variable cost expenditure increased by £69 per hectare a lower increase than in 2022 but combined with lower price and yield margins were hit hard.

4 Crop Enterprise Performance

4.7 Winter and Spring Oats

Gross Margin - Winter oats - England				
	2022/23		2023/24	
Farms in Sample	55		79	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	22.86		23.91	
Yield (tonnes and tonnes per hectare)	159.0	7.0	149.0	6.2
Price (£ per tonne)	231		200	
OUTPUT (£)				
Crop sold	34286	1,500	27788	1,162
Feed used on-farm	2440	107	1995	83
Straw and by-products	1618	71	2106	88
	0		0	
TOTAL OUTPUT	38343	1,677	31888	1,333
VARIABLE COSTS (£)				
Seeds (including homegrown)	1270	56	1753	73
Fertilisers	3400	149	7149	299
Crop protection	2031	89	3101	130
Other crop costs	549	24	1331	56
Drying and heating costs	48	2	92	4
TOTAL VARIABLE COSTS	7297	319	13426	561
GROSS MARGIN (£)	30563	1,337	18462	772

Gross Margin - Spring oats - England

	2022/23		2023/24	
Farms in Sample	49		63	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	29.01		30.37	
Yield (tonnes and tonnes per hectare)	157.7	5.4	132.1	4.4
Price (£ per tonne)	221		198	
OUTPUT (£)				
Crop sold	33855	1,167	24899	820
Feed used on-farm	934	32	1207	40
Straw and by-products	888	31	1308	43
	0		0	
TOTAL OUTPUT	35676	1,230	27414	903
VARIABLE COSTS (£)				
Seeds (including homegrown)	2365	82	2551	84
Fertilisers	4471	154	6719	221
Crop protection	2186	75	2671	88
Other crop costs	789	27	976	32
Drying and heating costs	11	0	48	2
TOTAL VARIABLE COSTS	9822	339	12964	427
GROSS MARGIN (£)	25854	891	14449	476

The winter oat gross margin was £772 compared to spring at £476 per hectare, the yields came in at 6.2 and 4.4 tonnes per hectare. The variable cost expenditure was £561 and £427 per hectare respectively. Price per tonnes £200 (winter) and £198 (spring) meant the better-established winter crops fared better with the higher yield displacing increased variable costs, price per tonne had very little impact.

4 Crop Enterprise Performance

4.8 Rye

Gross Margin - Rye - England				
Farms in Sample	2022/23		2023/24	
	24		25	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	40.69		25.07	
Yield (tonnes and tonnes per hectare)	273.8	6.7	181.3	7.2
Price (£ per tonne)	252		194	
OUTPUT (£)				
Crop sold	67185	1,651	33020	1,317
Feed used on-farm	1888	46	2068	82
Straw and by-products	2892	71	1523	61
	0		0	
TOTAL OUTPUT	71964	1,769	36611	1,460
VARIABLE COSTS (£)				
Seeds (including homegrown)	6563	161	4567	182
Fertilisers	10425	256	7786	311
Crop protection	6727	165	4607	184
Other crop costs	1145	28	542	22
Drying and heating costs	81	2	0	
TOTAL VARIABLE COSTS	24940	613	17502	698
GROSS MARGIN (£)	47025	1,156	19109	762

A small sample of only 25 farms generated a gross margin of £762 per hectare (£1,156 per hectare in 2022). The crop yielded 7.2 tonnes per hectare and achieved an average price of £194 per tonne. The higher yield was outweighed by a lower price per tonne and rising variable costs leading to a reduced margin.

4.9 Winter Oilseed Rape

Gross Margin - Winter oilseed rape - England				
Farms in Sample	2022/23		2023/24	
	166		235	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	32.23		37.01	
Yield (tonnes and tonnes per hectare)	124.5	3.9	117.1	3.2
Price (£ per tonne)	549		399	
OUTPUT (£)				
Crop sold	68411	2,122	46783	1,264
Feed used on-farm	0		0	0
Straw and by-products	80	2	271	7
	0		0	
TOTAL OUTPUT	68491	2,125	47054	1,271
VARIABLE COSTS (£)				
Seeds (including homegrown)	2271	70	2643	71
Fertilisers	9574	297	14261	385
Crop protection	7175	223	9075	245
Other crop costs	1054	33	1391	38
Drying and heating costs	15	0	32	1
TOTAL VARIABLE COSTS	20089	623	27401	740
GROSS MARGIN (£)	48402	1,502	19653	531

The average gross margin was £531 per hectare.

The 2023 crop growing conditions were very variable, with early established crops faring better. Later drilled crops experienced wet weather and poor seed beds leading to a vulnerable crop which succumbed to CSFB attack. The yield was also reduced on 2022 at 3.2 tonnes per hectare. Lower yields were coupled with a 28% reduction in price per tonne. The average variable cost expenditure was £740 per so the crop was hit by lower yield, lower price and higher variable costs leading to a massive reduction in gross margin when compared to 2022.

4 Crop Enterprise Performance

4.10 Linseed

Gross Margin - Linseed - England				
	2022/23		2023/24	
Farms in Sample	24		26	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	23.62		27.69	
Yield (tonnes and tonnes per hectare)	45.8	1.9	40.1	1.4
Price (£ per tonne)	524		421	
OUTPUT (£)				
Crop sold	23993	1,016	16891	610
	0		0	
Straw and by-products	41	2	163	6
	0		0	
TOTAL OUTPUT	24034	1,018	17054	616
VARIABLE COSTS (£)				
Seeds (including homegrown)	2856	121	2636	95
Fertilisers	2729	116	5610	203
Crop protection	2204	93	4232	153
Other crop costs	442	19	931	34
Drying and heating costs	16	1	13	0
TOTAL VARIABLE COSTS	8247	349	13423	485
GROSS MARGIN (£)	15786	668	3631	131

The average linseed gross margin was £131 per hectare (£668 in 2022), the lowest gross margin across all crops grown in England. The crop yield averaged 1.4 tonnes per hectare, lower than the average seen in recent years. The price of £421 per tonne decreased relative to the £524 achieved in 2022. Variable costs averaged £485 per hectare (£349 per hectare in 2022).

4.11 Peas for Combining

Gross Margin - Peas for combining - England				
	2022/23		2023/24	
Farms in Sample	27		36	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	33.79		28.94	
Yield (tonnes and tonnes per hectare)	94.3	2.8	68.3	2.4
Price (£ per tonne)	344		346	
OUTPUT (£)				
Crop sold	32449	960	23510	812
Feed used on-farm	4	0	127	4
Straw and by-products	211	6	130	4
	0		0	
TOTAL OUTPUT	32664	967	23767	821
VARIABLE COSTS (£)				
Seeds (including homegrown)	4781	141	4002	138
Fertilisers	1005	30	1484	51
Crop protection	4295	127	4441	153
Other crop costs	1002	30	830	29
Drying and heating costs	6	0	35	1
TOTAL VARIABLE COSTS	11089	328	10792	373
GROSS MARGIN (£)	21575	639	12975	448

The average pea gross margin was £448 per hectare compared to £639 in 2022.

At 2.4 tonnes per hectare, the yield was lower than 2022, mainly due to the wet conditions at establishment last spring. The average price was £346 per tonne. Variable costs, averaging £373 per hectare. Combining peas were less affected by variable cost rises, as in previous years this was due to low fertiliser use. One of the few crops where the price per tonne remained in line with 2022.

4 Crop Enterprise Performance

4.12 Winter and Spring Beans

Gross Margin - Winter beans - England				
	2022/23		2023/24	
Farms in Sample	73		123	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	25.02		28.24	
Yield (tonnes and tonnes per hectare)	101.3	4.0	85.8	3.0
Price (£ per tonne)	269		225	
OUTPUT (£)				
Crop sold	26720	1,068	18835	667
Feed used on-farm	571	23	502	18
Straw and by-products	33	1	40	1
	0		0	
TOTAL OUTPUT	27324	1,092	19377	686
VARIABLE COSTS (£)				
Seeds (including homegrown)	2168	87	2869	102
Fertilisers	1476	59	1534	54
Crop protection	3750	150	4865	172
Other crop costs	750	30	698	25
Drying and heating costs	12	0	21	1
TOTAL VARIABLE COSTS	8156	326	9987	354
GROSS MARGIN (£)	19167	766	9390	333

Gross Margin - Spring beans - England

	2022/23		2023/24	
	76		86	
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	21.05		21.87	
Yield (tonnes and tonnes per hectare)	68.3	3.2	73.4	3.4
Price (£ per tonne)	275		232	
OUTPUT (£)				
Crop sold	18429	876	15970	730
Feed used on-farm	363	17	1086	50
Straw and by-products	23	1	40	2
	0		0	
TOTAL OUTPUT	18815	894	17095	782
VARIABLE COSTS (£)				
Seeds (including homegrown)	2479	118	2200	101
Fertilisers	1130	54	1289	59
Crop protection	3077	146	3091	141
Other crop costs	569	27	535	24
Drying and heating costs	3	0	33	1
TOTAL VARIABLE COSTS	7256	345	7147	327
GROSS MARGIN (£)	11459	544	9949	455

The winter bean gross margin was £333 per hectare compared to £766 in 2022. Yields were also reduced at 3.0 tonnes per hectare. The average sale price was £225 per tonne. Again, winter bean growers could capitalise on the crops non reliance on nitrogen fertilisers to keep variable costs down.

The spring bean gross margin averaged £455 per hectare compared to £544 in 2022. The yield of 3.4 tonnes per hectare was the biggest factor in this reduced gross margin. With so many issues in OSR Beans remain a key break crop.

4 Crop Enterprise Performance

4.13 Sugar Beet

Gross Margin - Sugar beet - England				
	2022/23		2023/24	
Farms in Sample	66		69	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	38.06		38.75	
Yield (tonnes and tonnes per hectare)	2,489.8	65.4	3,154.0	81.4
Price (£ per tonne)	32		42	
OUTPUT (£)				
Crop sold	80769	2,122	131013	3,381
Feed used on-farm	0		12	0
Straw and by-products	20	1	60	2
	0		0	
TOTAL OUTPUT	80789	2,123	131085	3,382
VARIABLE COSTS (£)				
Seeds (including homegrown)	8725	229	9738	251
Fertilisers	11788	310	13087	338
Crop protection	9609	252	11283	291
Other crop costs	9873	259	13073	337
	0		0	
TOTAL VARIABLE COSTS	39942	1,049	47181	1,217
GROSS MARGIN (£)	40559	1,066	83904	2,165

At £2,165 per hectare, the sugar beet gross margin was significantly higher than 2022. The yield, at 81.4 clean tonnes per hectare, was mainly due to the prolonged growing season. The average price received by growers was £42 per clean tonne, a large increase due to special contracts being offered to growers near BS factories. Variable costs of £1,217 per hectare continued to increase but were masked by the high yield and exceptional price per tonne in this year.

4.14 Ware Potatoes

Gross Margin - Ware potatoes - England				
Farms in Sample	2022/23		2023/24	
	23		40	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	34.13		24.67	
Yield (tonnes and tonnes per hectare)	1,548.4	45.4	1,154.9	46.8
Price (£ per tonne)	173		277	
OUTPUT (£)				
Crop sold	268037	7,854	319759	12,961
Feed used on-farm	16	0	34	1
	0		0	
	0		0	
TOTAL OUTPUT	268053	7,855	319793	12,963
VARIABLE COSTS (£)				
Seeds (including homegrown)	33451	980	25453	1,032
Fertilisers	19300	566	16428	666
Crop protection	18206	534	15298	620
Other crop costs	22876	670	11713	475
Drying and heating costs	401	12	0	
TOTAL VARIABLE COSTS	94236	2,761	68893	2,793
GROSS MARGIN (£)	173817	5,093	250901	10,170

The average gross margin for the potato crop was £10,170 per hectare, a large increase on 2022, almost doubling.

The potato yield of 46.8 tonnes per hectare remained similar to that of 2022. The relatively wet season led to better quality and so higher prices per tonne were achieved. Although we had a much larger sample of farms the area grown per farm was greatly reduced from 2022.

4 Crop Enterprise Performance

4.15 Vining Peas

Gross Margin - Green peas - processing - England				
	2022/23		2023/24	
	21			
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	28.47		23.65	
Yield (tonnes and tonnes per hectare)	45.5	1.6	49.0	2.1
Price (£ per tonne)	736		694	
OUTPUT (£)				
Crop sold	33,470	1,176	34,019	1,438
	0		0	
	0		0	
	0		0	
TOTAL OUTPUT	33,470	1,176	34,019	1,438
VARIABLE COSTS (£)				
Seeds (including homegrown)	5,816	205	4,710	199
Fertilisers	693	24	707	30
Crop protection	3,995	140	4,383	185
Other crop costs	699	25	464	20
	0		0	
TOTAL VARIABLE COSTS	11,203	394	10,264	434
GROSS MARGIN (£)	22,267	782	23,754	1,004

The average gross margin for vining peas was £1,004 per hectare, up from £782 in 2022, making it one of the few crops to increase between years. The variable costs, which do not include the cost of harvesting the crop, averaged £434, a rise of approximately 10% so lower than most cereal crops.

4 Crop Enterprise Performance

4.16 Maize for Anaerobic Digestion (AD)

Gross Margin - AD Maize - England				
	2022/23		2023/24	
Farms in Sample	24		32	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	45.29		62.25	
Yield (tonnes and tonnes per hectare)	1,307.1	28.9	2,397.7	38.5
Price (£ per tonne)	37		47	
OUTPUT (£)				
Crop sold	46953	1,037	111477	1,791
Feed used on-farm	1456	32	853	14
Straw and by-products	6	0	0	
	0		0	
TOTAL OUTPUT	48414	1,069	112330	1,805
VARIABLE COSTS (£)				
Seeds (including homegrown)	6126	135	9162	147
Fertilisers	9401	208	18681	300
Crop protection	3816	84	8574	138
Other crop costs	954	21	1705	27
Drying and heating costs	18	0	0	
TOTAL VARIABLE COSTS	20315	449	38122	612
GROSS MARGIN (£)	28100	620	74208	1,192

The AD maize gross margin was £1192 per hectare. AD maize yielded an average of 38.5 tonnes per hectare for an average sale price of £47 per tonne. Variable costs averaged £612 per hectare. AD maize suffered wet conditions at establishment but the longer growing season helped final yield. Price per tonne and yield were the largest factors for the increased margin in 2023.

4 Crop Enterprise Performance

5.0 Organic Arable Performance

- The organic area increased in 2022 to 498,000 hectares, the highest area since 2015¹¹
- Only 50,000 hectares were down to cereals, permanent pasture made up the majority at 307,000 hectares¹³
- Organic yields remained similar in 2023 to 2022

5.1 Organic Crop Performance

Sample sizes have fallen below 15 for most crops and so we have reduced confidence in these results but have included them for reference where possible.

*Due to the reduced sample size, we have reduced confidence in these results.

¹¹ Defra, Organic farming statistics 2023

¹³ Defra, June Survey

Gross Margin - Winter wheat - England

Farms in Sample	2022/23		2023/24	
	8	sample <15	12	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	13.98		15.74	
Yield (tonnes and tonnes per hectare)	43.4	3.1	63.2	4.0
Price (£ per tonne)	404		296	
OUTPUT (£)				
Crop sold	15142	1,083	17171	1,091
Feed used on-farm	2381	170	1542	98
Straw and by-products	891	64	1755	111
	0		0	
TOTAL OUTPUT	18414	1,317	20468	1,301
VARIABLE COSTS (£)				
Seeds (including homegrown)	1943	139	2243	143
Fertilisers	42	3	517	33
Crop protection	13	1	179	11
Other crop costs	701	50	729	46
Drying and heating costs	6	0	99	6
TOTAL VARIABLE COSTS	2704	193	3768	239
GROSS MARGIN (£)	15710	1,123	16700	1,061

Gross Margin - Spring barley - England

Farms in Sample	2022/23		2023/24	
	9	sample <15	9	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	22.19		26.22	
Yield (tonnes and tonnes per hectare)	63.3	2.9	68.4	2.6
Price (£ per tonne)	355		283	
OUTPUT (£)				
Crop sold	20084	905	13496	515
Feed used on-farm	2407	108	5873	224
Straw and by-products	1221	55	2726	104
	0		0	
TOTAL OUTPUT	23713	1,069	22095	843
VARIABLE COSTS (£)				
Seeds (including homegrown)	2286	103	2134	81
Fertilisers	839	38	631	24
Crop protection	60	3	81	3
Other crop costs	769	35	628	24
Drying and heating costs	20	1	122	5
TOTAL VARIABLE COSTS	3975	179	3595	137
GROSS MARGIN (£)	19737	890	18501	706

5 Organic Arable Performance

Gross Margin - Spring oats - England

Farms in Sample	2022/23		2023/24	
	8	sample <15	8	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	18.76		19.50	
Yield (tonnes and tonnes per hectare)	48.7	2.6	48.9	2.5
Price (£ per tonne)	393		299	
OUTPUT (£)				
Crop sold	18709	998	14054	721
Feed used on-farm	433	23	582	30
Straw and by-products	1023	55	521	27
	0		0	
TOTAL OUTPUT	20166	1,075	15158	777
VARIABLE COSTS (£)				
Seeds (including homegrown)	2506	134	1749	90
Fertilisers	1134	60	1343	69
Crop protection	89	5	564	29
Other crop costs	720	38	898	46
Drying and heating costs	33	2	189	10
TOTAL VARIABLE COSTS	4482	239	4743	243
GROSS MARGIN (£)	15684	836	10413	534

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*Due to the small sample size, we have reduced confidence in these results

Agriculture Output & Costs - Cereals - Mixed tenure

	2022/23		2023/24	
Farms in Sample	147		141	
Area farmed (hectares)	265.85		271.92	
Owner occupied area (%)	67%		67%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	438429	1612	353721	1301
Livestock output (excluding subsidies)	10846	40	18676	69
Subsidies to agriculture	22	0	39	0
Other agricultural output (inc work on other farms)	31088	114	30347	112
TOTAL AGRICULTURAL OUTPUT	480387	1767	402784	1481
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	121572	447	163595	602
Livestock specific costs	5755	21	9967	37
Miscellaneous variable costs (inc work on other farms)	1125	4	864	3
TOTAL VARIABLE COSTS	128453	472	174427	641
GROSS MARGIN (£)	351934	1294	228357	840
FIXED COSTS (£)				
Regular labour	28174	104	32376	119
Casual labour	2109	8	2488	9
Machinery fuel and oil	21483	79	19287	71
Other machinery costs (excl. fuel, oil, depreciation)	20054	74	22578	83
Machinery, glasshouse and other depreciation	33431	123	35894	132
Contract costs	26703	98	32790	121
Bank charges and professional fees	9493	35	12021	44
Water, electricity, & general	21651	80	27298	100
Net interest	7642	28	10131	37
	0	0	0	0
Rent paid	26199	96	26940	99
Property maintenance	7472	27	6197	23
Depreciation of buildings and works	9984	37	13529	50
Miscellaneous fixed costs (inc work on other farms)	13125	48	13604	50
TOTAL FIXED COSTS (£)	227517 	837	255133	938
Profit/ (Loss) on sale of assets	1977	7	2112	8
FARM BUSINESS INCOME (Agriculture - £)	126394 	465	-24663	-91

Agriculture Output & Costs - Cereals - Owner-occupied				
	2022/23		2023/24	
Farms in Sample	89		94	
Area farmed (hectares)	120.52		131.75	
Owner occupied area (%)	113%		109%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	184003	1397	142703	1083
Livestock output (excluding subsidies)	4002	30	3033	23
Subsidies to agriculture	40	0	3	0
Other agricultural output (inc work on other farms)	6294	48	9986	76
TOTAL AGRICULTURAL OUTPUT	194338	1475	155725	1182
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	58817	446	72878	553
Livestock specific costs	2892	22	1667	13
Miscellaneous variable costs (inc work on other farms)	164	1	204	2
TOTAL VARIABLE COSTS	61873	470	74749	567
GROSS MARGIN (£)	132465	1005	80976	615
FIXED COSTS (£)				
Regular labour	8668	66	8873	67
Casual labour	1419	11	1874	14
Machinery fuel and oil	7336	56	7025	53
Other machinery costs (excl. fuel, oil, depreciation)	8383	64	9477	72
Machinery, glasshouse and other depreciation	13374	102	15421	117
Contract costs	28646	217	27551	209
Bank charges and professional fees	6922	53	7660	58
Water, electricity, & general	13309	101	13772	105
Net interest	4731	36	6993	53
	0	0	0	0
Rent paid	55	0	39	0
Property maintenance	6297	48	6095	46
Depreciation of buildings and works	6114	46	6248	47
Miscellaneous fixed costs (inc work on other farms)	3544	27	5370	41
TOTAL FIXED COSTS (£)	108800 	826	116398	883
Profit/ (Loss) on sale of assets	671	5	1097	8
FARM BUSINESS INCOME (Agriculture - £)	24337 	185	-34325	-261

Agriculture Output & Costs - Cereals - Tenanted

	2022/23		2023/24	
Farms in Sample	26		36	
Area farmed (hectares)	190.31		203.51	
Owner occupied area (%)	0%		0%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	332822	1635	279751	1375
Livestock output (excluding subsidies)	1604	8	5370	26
	0	0	0	0
Other agricultural output (inc work on other farms)	26574	131	59406	292
TOTAL AGRICULTURAL OUTPUT	361001	1774	344527	1693
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	109196	537	132283	650
Livestock specific costs	1186	6	4120	20
Miscellaneous variable costs (inc work on other farms)	799	4	287	1
TOTAL VARIABLE COSTS	111181	546	136691	672
GROSS MARGIN (£)	249820	1228	207836	1021
FIXED COSTS (£)				
Regular labour	6325	31	17281	85
Casual labour	1181	6	2438	12
Machinery fuel and oil	9693	48	12247	60
Other machinery costs (excl. fuel, oil, depreciation)	10234	50	14894	73
Machinery, glasshouse and other depreciation	13108	64	39179	193
Contract costs	34842	171	34987	172
Bank charges and professional fees	7093	35	4595	23
Water, electricity, & general	13459	66	15123	74
Net interest	2396	12	1982	10
Write-off of bad debts	-166	-1	0	0
Rent paid	44327	218	55147	271
Property maintenance	-4079	-20	-8079	-40
Depreciation of buildings and works	2004	10	2045	10
Miscellaneous fixed costs (inc work on other farms)	16125	79	22977	113
TOTAL FIXED COSTS (£)	156544	769	214815	1056
Profit/ (Loss) on sale of assets	20	0	-176	-1
FARM BUSINESS INCOME (Agriculture - £)	93296	458	-7155	-35

Agriculture Output & Costs - Cereals - Cambridgeshire				
	2022/23		2023/24	
Farms in Sample	8	sample <15	10	sample <15
Area farmed (hectares)	418.33		311.50	
Owner occupied area (%)	79%		68%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	662838	2128	405837	1303
Livestock output (excluding subsidies)	2077	7	3308	11
	0	0	0	0
Other agricultural output (inc work on other farms)	33348	107	26288	84
TOTAL AGRICULTURAL OUTPUT	698263	2242	435433	1398
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	187928	603	156317	502
Livestock specific costs	1130	4	1585	5
Miscellaneous variable costs (inc work on other farms)	986	3	982	3
TOTAL VARIABLE COSTS	190044	610	158884	510
GROSS MARGIN (£)	508219	1632	276549	888
FIXED COSTS (£)				
Regular labour	57242	184	43161	139
Casual labour	1683	5	3907	13
Machinery fuel and oil	22157	71	12889	41
Other machinery costs (excl. fuel, oil, depreciation)	15073	48	12013	39
Machinery, glasshouse and other depreciation	23449	75	24109	77
Contract costs	87037	279	72380	232
Bank charges and professional fees	20326	65	13848	44
Water, electricity, & general	35728	115	26801	86
Net interest	3218	10	-4447	-14
	0	0	0	0
Rent paid	39561	127	38314	123
Property maintenance	13823	44	9185	29
Depreciation of buildings and works	9883	32	9441	30
Miscellaneous fixed costs (inc work on other farms)	12945	42	12124	39
TOTAL FIXED COSTS (£)	342123	1098	273725	879
Profit/ (Loss) on sale of assets	11	0	-53	0
FARM BUSINESS INCOME (Agriculture - £)	166107	533	2771	9

Agriculture Output & Costs - Cereals - Essex

	2022/23		2023/24	
Farms in Sample	13	sample <15	12	sample <15
Area farmed (hectares)	434.10		368.50	
Owner occupied area (%)	62%		69%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	606626	1646	377620	1025
Livestock output (excluding subsidies)	13348	36	14983	41
	0	0	0	0
Other agricultural output (inc work on other farms)	15991	43	22205	60
TOTAL AGRICULTURAL OUTPUT	635965	1726	414809	1126
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	182479	495	182149	494
Livestock specific costs	7706	21	5121	14
Miscellaneous variable costs (inc work on other farms)	1266	3	195	1
TOTAL VARIABLE COSTS	191452	520	187465	509
GROSS MARGIN (£)	444513	1206	227344	617
FIXED COSTS (£)				
Regular labour	45127	122	29158	79
Casual labour	2007	5	2166	6
Machinery fuel and oil	26858	73	20150	55
Other machinery costs (excl. fuel, oil, depreciation)	32385	88	27984	76
Machinery, glasshouse and other depreciation	37993	103	36135	98
Contract costs	80572	219	49919	135
Bank charges and professional fees	20093	55	14572	40
Water, electricity, & general	27268	74	30686	83
Net interest	10645	29	12520	34
	0	0	0	0
Rent paid	47230	128	28838	78
Property maintenance	26615	72	12477	34
Depreciation of buildings and works	10966	30	18268	50
Miscellaneous fixed costs (inc work on other farms)	4779	13	7220	20
TOTAL FIXED COSTS (£)	372539	1011	290093	787
Profit/ (Loss) on sale of assets	-46	0	2247	6
FARM BUSINESS INCOME (Agriculture - £)	71928	195	-60502	-164

Agriculture Output & Costs - Cereals - Leicestershire

	2022/23		2023/24	
Farms in Sample	10	sample <15	9	sample <15
Area farmed (hectares)	185.56		186.05	
Owner occupied area (%)	35%		42%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	305892	1644	187523	1008
Livestock output (excluding subsidies)	13840	74	13835	74
	0	0	0	0
Other agricultural output (inc work on other farms)	7840	42	6568	35
TOTAL AGRICULTURAL OUTPUT	327572	1761	207926	1118
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	121145	651	118558	637
Livestock specific costs	8238	44	6615	36
Miscellaneous variable costs (inc work on other farms)	517	3	575	3
TOTAL VARIABLE COSTS	129901	698	125748	676
GROSS MARGIN (£)	197671	1062	82178	442
FIXED COSTS (£)				
Regular labour	11294	61	11561	62
Casual labour	1584	9	1783	10
Machinery fuel and oil	14175	76	10108	54
Other machinery costs (excl. fuel, oil, depreciation)	12334	66	12437	67
Machinery, glasshouse and other depreciation	21682	117	21278	114
Contract costs	34289	184	35123	189
Bank charges and professional fees	17041	92	6498	35
Water, electricity, & general	20839	112	21892	118
Net interest	7100	38	12872	69
	0	0	0	0
Rent paid	33513	180	35494	191
Property maintenance	576	3	-11277	-61
Depreciation of buildings and works	9174	49	9978	54
Miscellaneous fixed costs (inc work on other farms)	2645	14	2592	14
TOTAL FIXED COSTS (£)	186246	1001	170337	916
Profit/ (Loss) on sale of assets	-596	-3	2379	13
FARM BUSINESS INCOME (Agriculture - £)	10830	58	-85780	-461

Agriculture Output & Costs - Cereals - Lincolnshire

	2022/23		2023/24	
Farms in Sample	24		19	
Area farmed (hectares)	195.53		161.95	
Owner occupied area (%)	60%		72%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	374221	2311	193282	1193
Livestock output (excluding subsidies)	1732	11	3701	23
	0	0	0	0
Other agricultural output (inc work on other farms)	40701	251	28221	174
TOTAL AGRICULTURAL OUTPUT	416654	2573	225204	1391
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	93403	577	90379	558
Livestock specific costs	989	6	1717	11
Miscellaneous variable costs (inc work on other farms)	1724	11	1686	10
TOTAL VARIABLE COSTS	96115	593	93782	579
GROSS MARGIN (£)	320539	1979	131422	811
FIXED COSTS (£)				
Regular labour	22885	141	16475	102
Casual labour	1263	8	1391	9
Machinery fuel and oil	15115	93	8741	54
Other machinery costs (excl. fuel, oil, depreciation)	14948	92	12065	74
Machinery, glasshouse and other depreciation	22069	136	20383	126
Contract costs	29973	185	22103	136
Bank charges and professional fees	6252	39	7761	48
Water, electricity, & general	17260	107	17256	107
Net interest	11043	68	9385	58
	0	0	0	0
Rent paid	23700	146	14823	92
Property maintenance	5395	33	3007	19
Depreciation of buildings and works	7330	45	4760	29
Miscellaneous fixed costs (inc work on other farms)	14552	90	11267	70
TOTAL FIXED COSTS (£)	191783	1184	149417	923
Profit/ (Loss) on sale of assets	1715	11	1321	8
FARM BUSINESS INCOME (Agriculture - £)	130471	806	-16673	-103

Agriculture Output & Costs - Cereals - North Yorkshire

	2022/23		2023/24	
Farms in Sample	12	sample <15	19	
Area farmed (hectares)	112.27		116.87	
Owner occupied area (%)	87%		77%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	221621	1896	168320	1440
Livestock output (excluding subsidies)	8750	75	15745	135
	0	0	0	0
Other agricultural output (inc work on other farms)	6871	59	6650	57
TOTAL AGRICULTURAL OUTPUT	237243	2030	190715	1632
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	63788	546	71562	612
Livestock specific costs	4056	35	10488	90
Miscellaneous variable costs (inc work on other farms)	6	0	2	0
TOTAL VARIABLE COSTS	67851	581	82052	702
GROSS MARGIN (£)	169392	1449	108663	930
FIXED COSTS (£)				
Regular labour	8245	71	10333	88
Casual labour	1630	14	2206	19
Machinery fuel and oil	14201	122	12621	108
Other machinery costs (excl. fuel, oil, depreciation)	9025	77	15178	130
Machinery, glasshouse and other depreciation	28665	245	24566	210
Contract costs	11046	95	11524	99
Bank charges and professional fees	2972	25	5076	43
Water, electricity, & general	12038	103	14454	124
Net interest	7948	68	8903	76
	0	0	0	0
Rent paid	4233	36	7852	67
Property maintenance	5646	48	7024	60
Depreciation of buildings and works	5686	49	6929	59
Miscellaneous fixed costs (inc work on other farms)	1375	12	2158	18
TOTAL FIXED COSTS (£)	112712	964	128825	1102
Profit/ (Loss) on sale of assets	407	3	826	7
FARM BUSINESS INCOME (Agriculture - £)	57087	488	-19337	-165

Agriculture Output & Costs - Cereals - Oxfordshire

	2022/23	2023/24
Farms in Sample	11 sample <15	11 sample <15
Area farmed (hectares)	165.64	233.84
Owner occupied area (%)	80%	77%

	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	242388	1037	227220	972
Livestock output (excluding subsidies)	4583	20	24776	106
Subsidies to agriculture	0	0	333	1
Other agricultural output (inc work on other farms)	11308	48	8282	35
TOTAL AGRICULTURAL OUTPUT	258279	1105	260611	1114

AGRICULTURAL COSTS**VARIABLE COSTS (£)**

Crop specific costs	83086	355	118610	507
Livestock specific costs	1522	7	8687	37
Miscellaneous variable costs (inc work on other farms)	195	1	675	3
TOTAL VARIABLE COSTS	84803	363	127972	547
GROSS MARGIN (£)	173476	742	132639	567

FIXED COSTS (£)

Regular labour	5653	24	11257	48
Casual labour	1569	7	1417	6
Machinery fuel and oil	7564	32	13285	57
Other machinery costs (excl. fuel, oil, depreciation)	6676	29	12965	55
Machinery, glasshouse and other depreciation	16045	69	19031	81
Contract costs	33053	141	39590	169
Bank charges and professional fees	6307	27	9803	42
Water, electricity, & general	13221	57	20834	89
Net interest	1620	7	998	4
Write-off of bad debts	-326	-1	0	0
Rent paid	13431	57	23068	99
Property maintenance	4953	21	1185	5
Depreciation of buildings and works	4568	20	5550	24
Miscellaneous fixed costs (inc work on other farms)	6788	29	4467	19
TOTAL FIXED COSTS (£)	121123	518	163450	699
Profit/ (Loss) on sale of assets	-549	-2	23	0
FARM BUSINESS INCOME (Agriculture - £)	51804	222	-30788	-132

Agriculture Output & Costs - Cereals - Suffolk

	2022/23		2023/24	
Farms in Sample	20		24	
Area farmed (hectares)	105.51		133.08	
Owner occupied area (%)	77%		70%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	175485	1319	191948	1442
Livestock output (excluding subsidies)	175	1	129	1
	0	0	0	0
Other agricultural output (inc work on other farms)	2856	21	12201	92
TOTAL AGRICULTURAL OUTPUT	178516	1341	204279	1535
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	56151	422	92907	698
Livestock specific costs	190	1	1190	9
Miscellaneous variable costs (inc work on other farms)	12	0	54	0
TOTAL VARIABLE COSTS	56353	423	94151	707
GROSS MARGIN (£)	122162	918	110128	828
FIXED COSTS (£)				
Regular labour	4088	31	4040	30
Casual labour	701	5	1173	9
Machinery fuel and oil	4946	37	4939	37
Other machinery costs (excl. fuel, oil, depreciation)	6793	51	7943	60
Machinery, glasshouse and other depreciation	7452	56	9008	68
Contract costs	32397	243	44703	336
Bank charges and professional fees	6005	45	6099	46
Water, electricity, & general	9355	70	13720	103
Net interest	1489	11	3312	25
	0	0	0	0
Rent paid	5525	42	7477	56
Property maintenance	4385	33	4798	36
Depreciation of buildings and works	4482	34	6536	49
Miscellaneous fixed costs (inc work on other farms)	592	4	3947	30
TOTAL FIXED COSTS (£)	88210 	663	117696	884
Profit/ (Loss) on sale of assets	136	1	-489	-4
FARM BUSINESS INCOME (Agriculture - £)	34088 	256	-8057	-61

Agriculture Output & Costs - General cropping - Mixed tenure

	2022/23		2023/24	
Farms in Sample	58		61	
Area farmed (hectares)	282.90		230.11	
Owner occupied area (%)	62%		58%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	507990	2208	421859	1833
Livestock output (excluding subsidies)	46314	201	31249	136
Subsidies to agriculture	25	0	86	0
Other agricultural output (inc work on other farms)	25739	112	25487	111
TOTAL AGRICULTURAL OUTPUT	580068	2521	478681	2080
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	151324	658	135010	587
Livestock specific costs	25130	109	15441	67
Miscellaneous variable costs (inc work on other farms)	105	0	81	0
TOTAL VARIABLE COSTS	176559	767	150533	654
GROSS MARGIN (£)	403509	1754	328148	1426
FIXED COSTS (£)				
Regular labour	43611	190	29724	129
Casual labour	9789	43	6905	30
Machinery fuel and oil	29582	129	17988	78
Other machinery costs (excl. fuel, oil, depreciation)	31967	139	25794	112
Machinery, glasshouse and other depreciation	44262	192	36528	159
Contract costs	28827	125	32869	143
Bank charges and professional fees	10023	44	8599	37
Water, electricity, & general	29071	126	27959	122
Net interest	22553	98	17152	75
	0	0	0	0
Rent paid	36354	158	34937	152
Property maintenance	10896	47	8161	35
Depreciation of buildings and works	14348	62	9331	41
Miscellaneous fixed costs (inc work on other farms)	11933	52	12270	53
TOTAL FIXED COSTS (£)	323216	1405	268216	1166
Profit/ (Loss) on sale of assets	-189	-1	655	3
FARM BUSINESS INCOME (Agriculture - £)	80103	348	60588	263

Agriculture Output & Costs - General cropping - Owner-occupied

	2022/23		2023/24	
Farms in Sample	16		24	
Area farmed (hectares)	157.89		164.68	
Owner occupied area (%)	105%		108%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	241236	1465	280206	1701
Livestock output (excluding subsidies)	4032	24	9959	60
	0	0	0	0
Other agricultural output (inc work on other farms)	16311	99	42448	258
TOTAL AGRICULTURAL OUTPUT	261579	1588	332613	2020
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	78105	474	93908	570
Livestock specific costs	2290	14	4146	25
Miscellaneous variable costs (inc work on other farms)	53	0	858	5
TOTAL VARIABLE COSTS	80448	489	98911	601
GROSS MARGIN (£)	181131	1100	233702	1419
FIXED COSTS (£)				
Regular labour	16027	97	32952	200
Casual labour	2932	18	6420	39
Machinery fuel and oil	13436	82	13893	84
Other machinery costs (excl. fuel, oil, depreciation)	12029	73	17750	108
Machinery, glasshouse and other depreciation	19014	115	27682	168
Contract costs	41233	250	25293	154
Bank charges and professional fees	8121	49	10927	66
Water, electricity, & general	22095	134	31044	189
Net interest	3791	23	21359	130
	0	0	0	0
Rent paid	0	0	0	0
Property maintenance	9983	61	12584	76
Depreciation of buildings and works	5049	31	13873	84
Miscellaneous fixed costs (inc work on other farms)	11942	73	24168	147
TOTAL FIXED COSTS (£)	165654 	1006	237945	1445
Profit/ (Loss) on sale of assets	822	5	-2613	-16
FARM BUSINESS INCOME (Agriculture - £)	16298 	99	-6856	-42

Agriculture Output & Costs - General cropping - Tenanted				
	2022/23		2023/24	
Farms in Sample	14	sample <15	12	sample <15
Area farmed (hectares)	199.84		227.41	
Owner occupied area (%)	0%		0%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	330693	1454	373272	1641
Livestock output (excluding subsidies)	5141	23	13772	61
	0	0	0	0
Other agricultural output (inc work on other farms)	57208	252	50335	221
TOTAL AGRICULTURAL OUTPUT	393042	1728	437379	1923
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	111420	490	133157	586
Livestock specific costs	2738	12	3092	14
Miscellaneous variable costs (inc work on other farms)	1080	5	1354	6
TOTAL VARIABLE COSTS	115238	507	137603	605
GROSS MARGIN (£)	277804	1222	299776	1318
FIXED COSTS (£)				
Regular labour	17721	78	18907	83
Casual labour	5441	24	6487	29
Machinery fuel and oil	17854	79	14995	66
Other machinery costs (excl. fuel, oil, depreciation)	18910	83	23525	103
Machinery, glasshouse and other depreciation	26122	115	25350	111
Contract costs	51661	227	73238	322
Bank charges and professional fees	5271	23	6882	30
Water, electricity, & general	19752	87	25098	110
Net interest	1495	7	1759	8
	0	0	0	0
Rent paid	55467	244	64910	285
Property maintenance	-4774	-21	-4701	-21
Depreciation of buildings and works	2616	12	1911	8
Miscellaneous fixed costs (inc work on other farms)	28373	125	24430	107
TOTAL FIXED COSTS (£)	245908	1081	282792	1244
Profit/ (Loss) on sale of assets	-820	-4	877	4
FARM BUSINESS INCOME (Agriculture - £)	31075	137	17861	79

Agriculture Output & Costs - General cropping - Kent

	2022/23	2023/24
Farms in Sample	6 sample <15	7 sample <15
Area farmed (hectares)	358.12	142.63
Owner occupied area (%)	66%	78%

	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	500329	3508	481072	3373
Livestock output (excluding subsidies)	105636	741	6267	44
	0	0	0	0
Other agricultural output (inc work on other farms)	19517	137	36972	259
TOTAL AGRICULTURAL OUTPUT	625481 	4385	524311	3676

AGRICULTURAL COSTS**VARIABLE COSTS (£)**

Crop specific costs	145858	1023	130541	915
Livestock specific costs	41855	293	3027	21
Miscellaneous variable costs (inc work on other farms)	140	1	79	1
TOTAL VARIABLE COSTS	187853 	1317	133647	937
GROSS MARGIN (£)	437629 	3068	390663	2739

FIXED COSTS (£)

Regular labour	71395	501	67248	472
Casual labour	24357	171	55288	388
Machinery fuel and oil	18195	128	14699	103
Other machinery costs (excl. fuel, oil, depreciation)	28494	200	17582	123
Machinery, glasshouse and other depreciation	37307	262	28792	202
Contract costs	64088	449	21232	149
Bank charges and professional fees	8358	59	17023	119
Water, electricity, & general	30043	211	49024	344
Net interest	57834	405	37766	265
	0	0	0	0
Rent paid	31859	223	9104	64
Property maintenance	14130	99	16188	113
Depreciation of buildings and works	22633	159	47096	330
Miscellaneous fixed costs (inc work on other farms)	11045	77	15528	109
TOTAL FIXED COSTS (£)	419737	2943	396572	2781
Profit/ (Loss) on sale of assets	-2003	-14	-15	0
FARM BUSINESS INCOME (Agriculture - £)	15889	111	-5924	-42

Agriculture Output & Costs - General cropping - Lincolnshire

	2022/23	2023/24
Farms in Sample	8 sample <15	8 sample <15
Area farmed (hectares)	288.93	231.02
Owner occupied area (%)	47%	43%

	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	605482	2621	473579	2050
Livestock output (excluding subsidies)	64593	280	59911	259
	0	0	0	0
Other agricultural output (inc work on other farms)	93665	405	54603	236
TOTAL AGRICULTURAL OUTPUT	763740	3306	588094	2546

AGRICULTURAL COSTS**VARIABLE COSTS (£)**

Crop specific costs	170750	739	145587	630
Livestock specific costs	39512	171	30492	132
Miscellaneous variable costs (inc work on other farms)	2528	11	1780	8
TOTAL VARIABLE COSTS	212789	921	177859	770
GROSS MARGIN (£)	550951	2385	410235	1776

FIXED COSTS (£)

Regular labour	20966	91	20368	88
Casual labour	12884	56	9569	41
Machinery fuel and oil	28157	122	17956	78
Other machinery costs (excl. fuel, oil, depreciation)	28619	124	30612	133
Machinery, glasshouse and other depreciation	42619	184	31492	136
Contract costs	85518	370	79155	343
Bank charges and professional fees	7917	34	7537	33
Water, electricity, & general	35217	152	36624	159
Net interest	5516	24	39547	171
	0	0	0	0
Rent paid	50925	220	43053	186
Property maintenance	9972	43	4775	21
Depreciation of buildings and works	8621	37	7372	32
Miscellaneous fixed costs (inc work on other farms)	40901	177	24027	104
TOTAL FIXED COSTS (£)	377833 	1635	352088	1524
Profit/ (Loss) on sale of assets	1264	5	-2685	-12
FARM BUSINESS INCOME (Agriculture - £)	174382 	755	55461	240

Agriculture Output & Costs - General cropping - Norfolk

	2022/23		2023/24	
Farms in Sample	17		18	
Area farmed (hectares)	264.76		325.48	
Owner occupied area (%)	75%		79%	
	Per farm	Per hectare	Per farm	Per hectare
AGRICULTURAL OUTPUT (£)				
Crop output (excluding subsidies)	553325	1700	720580	2214
Livestock output (excluding subsidies)	1918	6	863	3
	0	0	0	0
Other agricultural output (inc work on other farms)	48752	150	91514	281
TOTAL AGRICULTURAL OUTPUT	603994 	1856	812956	2498
AGRICULTURAL COSTS				
VARIABLE COSTS (£)				
Crop specific costs	187969	578	244870	752
Livestock specific costs	932	3	965	3
Miscellaneous variable costs (inc work on other farms)	103	0	2137	7
TOTAL VARIABLE COSTS	189005 	581	247972	762
GROSS MARGIN (£)	414989 	1275	564984	1736
FIXED COSTS (£)				
Regular labour	57875	178	72772	224
Casual labour	8697	27	8103	25
Machinery fuel and oil	31474	97	28508	88
Other machinery costs (excl. fuel, oil, depreciation)	31949	98	40591	125
Machinery, glasshouse and other depreciation	46184	142	61163	188
Contract costs	37673	116	47752	147
Bank charges and professional fees	19421	60	19666	60
Water, electricity, & general	37988	117	55448	170
Net interest	21679	67	12544	39
	0	0	0	0
Rent paid	35012	108	35826	110
Property maintenance	20168	62	18445	57
Depreciation of buildings and works	9977	31	9689	30
Miscellaneous fixed costs (inc work on other farms)	29309	90	49581	152
TOTAL FIXED COSTS (£)	387406	1190	460089	1414
Profit/ (Loss) on sale of assets	-2243	-7	-4498	-14
FARM BUSINESS INCOME (Agriculture - £)	25341	78	100398	308

GROSS MARGIN TABLES

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*Due to the reduced sample size, we have reduced confidence in these results.

Gross Margin - Winter wheat - Cambridgeshire

Farms in Sample	2022/23		2023/24	
	14	sample <15	18	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	191.85		123.30	
Yield (tonnes and tonnes per hectare)	1,760.2	9.2	1,033.6	8.4
Price (£ per tonne)	238		198	
OUTPUT (£)				
Crop sold	417490	2,176	204116	1,655
Feed used on-farm	1810	9	105	1
Straw and by-products	12676	66	6812	55
	0		0	
TOTAL OUTPUT	431976	2,252	211032	1,712
VARIABLE COSTS (£)				
Seeds (including homegrown)	15038	78	10122	82
Fertilisers	40700	212	36066	293
Crop protection	42808	223	28565	232
Other crop costs	9023	47	8333	68
Drying and heating costs	0		19	0
TOTAL VARIABLE COSTS	107570	561	83105	674
GROSS MARGIN (£)	324406	1,691	127928	1,038

Gross Margin - Winter wheat - Devon

Farms in Sample	2022/23		2023/24	
	10	sample <15	24	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	34.76		34.23	
Yield (tonnes and tonnes per hectare)	296.3	8.5	234.0	6.8
Price (£ per tonne)	252		191	
OUTPUT (£)				
Crop sold	66782	1,921	37489	1,095
Feed used on-farm	8042	231	7236	211
Straw and by-products	7911	228	7618	223
	0		0	
TOTAL OUTPUT	82735	2,380	52342	1,529
VARIABLE COSTS (£)				
Seeds (including homegrown)	2959	85	3111	91
Fertilisers	9552	275	15061	440
Crop protection	9647	278	9370	274
Other crop costs	613	18	902	26
Drying and heating costs	263	8	250	7
TOTAL VARIABLE COSTS	23035	663	28694	838
GROSS MARGIN (£)	59700	1,718	23648	691

Gross Margin - Winter wheat - Durham

Farms in Sample	2022/23		2023/24	
	15		14	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	75.17		73.01	
Yield (tonnes and tonnes per hectare)	713.7	9.5	634.9	8.7
Price (£ per tonne)	231		202	
OUTPUT (£)				
Crop sold	164305	2,186	126760	1,736
Feed used on-farm	907	12	1410	19
Straw and by-products	6008	80	9553	131
	0		0	
TOTAL OUTPUT	171221	2,278	137723	1,886
VARIABLE COSTS (£)				
Seeds (including homegrown)	6606	88	7598	104
Fertilisers	21201	282	24266	332
Crop protection	18998	253	17441	239
Other crop costs	3139	42	4500	62
Drying and heating costs	44	1	326	4
TOTAL VARIABLE COSTS	49988	665	54132	741
GROSS MARGIN (£)	121233	1,613	83591	1,145

Gross Margin - Winter wheat - Essex

Farms in Sample	2022/23		2023/24	
	16		16	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	144.65		113.94	
Yield (tonnes and tonnes per hectare)	1,173.5	8.1	893.1	7.8
Price (£ per tonne)	239		210	
OUTPUT (£)				
Crop sold	280180	1,937	187979	1,650
	0		0	
Straw and by-products	4083	28	8753	77
	0		0	
TOTAL OUTPUT	284263	1,965	196733	1,727
VARIABLE COSTS (£)				
Seeds (including homegrown)	12310	85	10972	96
Fertilisers	39584	274	42623	374
Crop protection	29365	203	29252	257
Other crop costs	3596	25	3138	28
	0		0	
TOTAL VARIABLE COSTS	84855	587	85986	755
GROSS MARGIN (£)	199408	1,379	110747	972

Gross Margin - Winter wheat - Gloucestershire				
Farms in Sample	2022/23		2023/24	
	7	sample <15	15	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	34.10		59.49	
Yield (tonnes and tonnes per hectare)	263.4	7.7	442.0	7.4
Price (£ per tonne)	240		200	
OUTPUT (£)				
Crop sold	63099	1,850	88469	1,487
Feed used on-farm	81	2	105	2
Straw and by-products	3328	98	4851	82
	0		0	
TOTAL OUTPUT	66508	1,950	93425	1,571
VARIABLE COSTS (£)				
Seeds (including homegrown)	2178	64	4988	84
Fertilisers	9214	270	21139	355
Crop protection	7408	217	15958	268
Other crop costs	658	19	2109	35
Drying and heating costs	89	3	1077	18
TOTAL VARIABLE COSTS	19548	573	45271	761
GROSS MARGIN (£)	46960	1,377	48154	809
Gross Margin - Winter wheat - Kent				
Farms in Sample	2022/23		2023/24	
	12	sample <15	16	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	98.52		117.32	
Yield (tonnes and tonnes per hectare)	985.0	10.0	1,068.7	9.1
Price (£ per tonne)	256		232	
OUTPUT (£)				
Crop sold	251994	2,558	248078	2,115
	0		0	
Straw and by-products	870	9	1275	11
	0		0	
TOTAL OUTPUT	252864	2,567	249353	2,125
VARIABLE COSTS (£)				
Seeds (including homegrown)	6876	70	10909	93
Fertilisers	32178	327	60016	512
Crop protection	25083	255	32794	280
Other crop costs	6752	69	8471	72
Drying and heating costs	775	8	1472	13
TOTAL VARIABLE COSTS	71663	727	113662	969
GROSS MARGIN (£)	181200	1,839	135691	1,157

Gross Margin - Winter wheat - Lincolnshire

Farms in Sample	2022/23		2023/24	
	30		29	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	89.60		73.10	
Yield (tonnes and tonnes per hectare)	899.3	10.0	607.9	8.3
Price (£ per tonne)	249		205	
OUTPUT (£)				
Crop sold	223596	2,495	123310	1,687
Feed used on-farm	0		1217	17
Straw and by-products	4727	53	8580	117
	0		0	
TOTAL OUTPUT	228323	2,548	133107	1,821
VARIABLE COSTS (£)				
Seeds (including homegrown)	6614	74	7102	97
Fertilisers	23284	260	27334	374
Crop protection	23773	265	19329	264
Other crop costs	2765	31	2171	30
Drying and heating costs	10	0	507	7
TOTAL VARIABLE COSTS	56445	630	56443	772
GROSS MARGIN (£)	169584	1,893	76663	1,049

Gross Margin - Winter wheat - Norfolk

Farms in Sample	2022/23		2023/24	
	36		33	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	84.92		78.12	
Yield (tonnes and tonnes per hectare)	745.7	8.8	687.1	8.8
Price (£ per tonne)	226		198	
OUTPUT (£)				
Crop sold	168202	1,981	135988	1,741
Feed used on-farm	488	6	0	
Straw and by-products	2052	24	2393	31
	0		0	
TOTAL OUTPUT	170743	2,011	138381	1,771
VARIABLE COSTS (£)				
Seeds (including homegrown)	6146	72	7547	97
Fertilisers	26469	312	28672	367
Crop protection	18210	214	19499	250
Other crop costs	3615	43	3678	47
Drying and heating costs	11	0	20	0
TOTAL VARIABLE COSTS	54451	641	59415	761
GROSS MARGIN (£)	116292	1,369	78967	1,011

Gross Margin - Winter wheat - Northumberland				
	2022/23		2023/24	
Farms in Sample	17		18	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	125.19		111.39	
Yield (tonnes and tonnes per hectare)	1,204.1	9.6	1,056.2	9.5
Price (£ per tonne)	233		219	
OUTPUT (£)				
Crop sold	279364	2,231	231052	2,074
Feed used on-farm	1419	11	515	5
Straw and by-products	10551	84	11813	106
	0		0	
TOTAL OUTPUT	291334	2,327	243380	2,185
VARIABLE COSTS (£)				
Seeds (including homegrown)	9048	72	9669	87
Fertilisers	28865	231	46489	417
Crop protection	15497	124	28069	252
Other crop costs	9552	76	7817	70
Drying and heating costs	141	1	74	1
TOTAL VARIABLE COSTS	63103	504	92116	827
GROSS MARGIN (£)	228231	1,823	151264	1,358
Gross Margin - Winter wheat - North Yorkshire				
	2022/23		2023/24	
Farms in Sample	37		48	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	38.72		41.27	
Yield (tonnes and tonnes per hectare)	322.9	8.3	346.6	8.4
Price (£ per tonne)	242		200	
OUTPUT (£)				
Crop sold	71236	1,840	64751	1,569
Feed used on-farm	7040	182	4402	107
Straw and by-products	4501	116	5729	139
	0		0	
TOTAL OUTPUT	82777	2,138	74881	1,814
VARIABLE COSTS (£)				
Seeds (including homegrown)	2969	77	4094	99
Fertilisers	10086	260	14932	362
Crop protection	8975	232	10690	259
Other crop costs	885	23	908	22
Drying and heating costs	77	2	74	2
TOTAL VARIABLE COSTS	22992	594	30698	744
GROSS MARGIN (£)	59785	1,544	44184	1,071

Gross Margin - Winter wheat - Nottinghamshire

Farms in Sample	2022/23		2023/24	
	10	sample <15	11	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	28.80		30.03	
Yield (tonnes and tonnes per hectare)	222.5	7.7	232.4	7.7
Price (£ per tonne)	244		184	
OUTPUT (£)				
Crop sold	54024	1,876	42474	1,415
Feed used on-farm	223	8	264	9
Straw and by-products	1283	45	2415	80
	0		0	
TOTAL OUTPUT	55530	1,928	45153	1,504
VARIABLE COSTS (£)				
Seeds (including homegrown)	2791	97	2646	88
Fertilisers	10083	350	11272	375
Crop protection	7959	276	8589	286
Other crop costs	1172	41	1690	56
	0		0	
TOTAL VARIABLE COSTS	22005	764	24197	806
GROSS MARGIN (£)	33525	1,164	20956	698

Gross Margin - Winter wheat - Shropshire

Farms in Sample	2022/23		2023/24	
	10	sample <15	31	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	25.57		53.71	
Yield (tonnes and tonnes per hectare)	202.9	7.9	461.5	8.6
Price (£ per tonne)	242		196	
OUTPUT (£)				
Crop sold	43421	1,698	85575	1,593
Feed used on-farm	5607	219	4664	87
Straw and by-products	3979	156	8766	163
	0		0	
TOTAL OUTPUT	53007	2,073	99004	1,843
VARIABLE COSTS (£)				
Seeds (including homegrown)	1860	73	5098	95
Fertilisers	5111	200	23715	442
Crop protection	4218	165	12464	232
Other crop costs	1302	51	1275	24
Drying and heating costs	0		653	12
TOTAL VARIABLE COSTS	12491	488	43205	804
GROSS MARGIN (£)	40516	1,584	55799	1,039

Gross Margin - Winter wheat - Somerset

Farms in Sample	2022/23		2023/24	
	8	sample <15	20	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	31.63		43.47	
Yield (tonnes and tonnes per hectare)	311.3	9.8	326.6	7.5
Price (£ per tonne)	252		190	
OUTPUT (£)				
Crop sold	78268	2,474	61158	1,407
Feed used on-farm	75	2	973	22
Straw and by-products	7190	227	11113	256
	0		0	
TOTAL OUTPUT	85533	2,704	73245	1,685
VARIABLE COSTS (£)				
Seeds (including homegrown)	3069	97	3325	77
Fertilisers	9540	302	16849	388
Crop protection	9526	301	13162	303
Other crop costs	516	16	1862	43
Drying and heating costs	25	1	104	2
TOTAL VARIABLE COSTS	22677	717	35302	812
GROSS MARGIN (£)	62856	1,987	37943	873

Gross Margin - Winter wheat - Staffordshire

Farms in Sample	2022/23		2023/24	
	19		20	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	40.29		30.92	
Yield (tonnes and tonnes per hectare)	309.1	7.7	259.7	8.4
Price (£ per tonne)	246		192	
OUTPUT (£)				
Crop sold	72606	1,802	45519	1,472
Feed used on-farm	3370	84	4370	141
Straw and by-products	4541	113	5489	178
	0		0	
TOTAL OUTPUT	80517	1,998	55378	1,791
VARIABLE COSTS (£)				
Seeds (including homegrown)	3620	90	2491	81
Fertilisers	12809	318	14827	480
Crop protection	9090	226	8009	259
Other crop costs	1355	34	654	21
Drying and heating costs	0		77	2
TOTAL VARIABLE COSTS	26874	667	26057	843
GROSS MARGIN (£)	53643	1,331	29321	948

Gross Margin - Winter wheat - Suffolk

	2022/23		2023/24	
	30		30	
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	64.65		68.11	
Yield (tonnes and tonnes per hectare)	562.2	8.7	568.8	8.4
Price (£ per tonne)	245		189	
OUTPUT (£)				
Crop sold	132351	2,047	104680	1,537
Feed used on-farm	5560	86	2866	42
Straw and by-products	1902	29	1041	15
	0		0	
TOTAL OUTPUT	139813	2,163	108587	1,594
VARIABLE COSTS (£)				
Seeds (including homegrown)	5767	89	6534	96
Fertilisers	17919	277	23145	340
Crop protection	15841	245	18878	277
Other crop costs	1455	22	1428	21
Drying and heating costs	0		13	0
TOTAL VARIABLE COSTS	40982	634	49998	734
GROSS MARGIN (£)	98831	1,529	58588	860

Gross Margin - Winter wheat - Warwickshire

	2022/23		2023/24	
	12	sample <15	17	
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	59.87		56.78	
Yield (tonnes and tonnes per hectare)	478.8	8.0	471.6	8.3
Price (£ per tonne)	230		202	
OUTPUT (£)				
Crop sold	109289	1,826	94800	1,670
Feed used on-farm	1045	17	276	5
Straw and by-products	4441	74	3731	66
	0		0	
TOTAL OUTPUT	114776	1,917	98808	1,740
VARIABLE COSTS (£)				
Seeds (including homegrown)	4917	82	5783	102
Fertilisers	14892	249	24569	433
Crop protection	16101	269	16266	286
Other crop costs	1743	29	4016	71
Drying and heating costs	315	5	546	10
TOTAL VARIABLE COSTS	37969	634	51179	901
GROSS MARGIN (£)	76807	1,283	47628	839

Gross Margin - Winter wheat - East Riding of Yorkshire

	2022/23		2023/24	
	Per farm	Per hectare	Per farm	Per hectare
Farms in Sample	16		17	
Area per farm (hectares)	64.74		65.03	
Yield (tonnes and tonnes per hectare)	612.7	9.5	635.1	9.8
Price (£ per tonne)	241		194	
OUTPUT (£)				
Crop sold	145809	2,252	122325	1,881
Feed used on-farm	1833	28	1116	17
Straw and by-products	6084	94	6121	94
	0		0	
TOTAL OUTPUT	153726	2,374	129562	1,992
VARIABLE COSTS (£)				
Seeds (including homegrown)	5144	79	6176	95
Fertilisers	18741	289	21919	337
Crop protection	14452	223	15523	239
Other crop costs	1616	25	1863	29
Drying and heating costs	214	3	326	5
TOTAL VARIABLE COSTS	40166	620	45807	704
GROSS MARGIN (£)	113560	1,754	83755	1,288

Gross Margin - Winter barley - Devon

	2022/23		2023/24	
	Per farm	Per hectare	Per farm	Per hectare
Farms in Sample	6	sample <15	19	
Area per farm (hectares)	10.90		13.31	
Yield (tonnes and tonnes per hectare)	81.1	7.4	87.5	6.6
Price (£ per tonne)	207		185	
OUTPUT (£)				
Crop sold	15148	1,390	13511	1,015
Feed used on-farm	1598	147	2702	203
Straw and by-products	2119	194	4232	318
	0		0	
TOTAL OUTPUT	18865	1,731	20445	1,536
VARIABLE COSTS (£)				
Seeds (including homegrown)	1460	134	1190	89
Fertilisers	2711	249	6172	464
Crop protection	2953	271	2527	190
Other crop costs	776	71	348	26
Drying and heating costs	0		28	2
TOTAL VARIABLE COSTS	7900	725	10264	771
GROSS MARGIN (£)	10965	1,006	10180	765

Gross Margin - Winter barley - Durham

	2022/23		2023/24	
	15		12	sample <15
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	24.00		35.73	
Yield (tonnes and tonnes per hectare)	214.5	8.9	278.2	7.8
Price (£ per tonne)	220		179	
OUTPUT (£)				
Crop sold	45380	1,891	47448	1,328
Feed used on-farm	1761	73	2409	67
Straw and by-products	2056	86	4896	137
	0		0	
TOTAL OUTPUT	49197	2,050	54753	1,532
VARIABLE COSTS (£)				
Seeds (including homegrown)	2139	89	3499	98
Fertilisers	6437	268	8884	249
Crop protection	4503	188	6484	181
Other crop costs	1120	47	1414	40
Drying and heating costs	0		299	8
TOTAL VARIABLE COSTS	14199	592	20581	576
GROSS MARGIN (£)	34999	1,458	34171	956

Gross Margin - Winter barley - Lincolnshire

	2022/23		2023/24	
	17		15	
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	24.81		23.93	
Yield (tonnes and tonnes per hectare)	216.0	8.7	183.7	7.7
Price (£ per tonne)	223		180	
OUTPUT (£)				
Crop sold	45455	1,832	32046	1,339
Feed used on-farm	2813	113	1102	46
Straw and by-products	2216	89	1948	81
	0		0	
TOTAL OUTPUT	50484	2,035	35096	1,466
VARIABLE COSTS (£)				
Seeds (including homegrown)	1951	79	2165	90
Fertilisers	5654	228	8897	372
Crop protection	5361	216	5215	218
Other crop costs	788	32	646	27
Drying and heating costs	5	0	193	8
TOTAL VARIABLE COSTS	13759	555	17116	715
GROSS MARGIN (£)	36725	1,480	17980	751

Gross Margin - Winter barley - Norfolk				
Farms in Sample	2022/23		2023/24	
	25		20	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	40.34		45.92	
Yield (tonnes and tonnes per hectare)	293.0	7.3	397.4	8.7
Price (£ per tonne)	237		173	
OUTPUT (£)				
Crop sold	67578	1,675	68767	1,497
Feed used on-farm	1924	48	0	
Straw and by-products	1414	35	1082	24
	0		0	
TOTAL OUTPUT	70916	1,758	69850	1,521
VARIABLE COSTS (£)				
Seeds (including homegrown)	3493	87	4853	106
Fertilisers	9360	232	13517	294
Crop protection	5790	144	8373	182
Other crop costs	1011	25	1318	29
Drying and heating costs	0		10	0
TOTAL VARIABLE COSTS	19654	487	28071	611
GROSS MARGIN (£)	51262	1,271	41778	910
Gross Margin - Winter barley - Northumberland				
Farms in Sample	2022/23		2023/24	
	14	sample <15	14	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	43.60		42.24	
Yield (tonnes and tonnes per hectare)	421.3	9.7	339.8	8.0
Price (£ per tonne)	226		170	
OUTPUT (£)				
Crop sold	90005	2,064	50802	1,203
Feed used on-farm	5357	123	6988	165
Straw and by-products	6894	158	5550	131
	0		0	
TOTAL OUTPUT	102256	2,345	63339	1,500
VARIABLE COSTS (£)				
Seeds (including homegrown)	3880	89	5085	120
Fertilisers	10743	246	13563	321
Crop protection	5229	120	8867	210
Other crop costs	3578	82	1722	41
Drying and heating costs	138	3	42	1
TOTAL VARIABLE COSTS	23567	540	29279	693
GROSS MARGIN (£)	78689	1,805	34060	806

Gross Margin - Winter barley - North Yorkshire

Farms in Sample	2022/23		2023/24	
	30		40	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	27.88		26.54	
Yield (tonnes and tonnes per hectare)	226.8	8.1	201.7	7.6
Price (£ per tonne)	217		172	
OUTPUT (£)				
Crop sold	44845	1,608	31628	1,192
Feed used on-farm	4401	158	3136	118
Straw and by-products	3710	133	4564	172
	0		0	
TOTAL OUTPUT	52956	1,899	39328	1,482
VARIABLE COSTS (£)				
Seeds (including homegrown)	2552	92	2473	93
Fertilisers	7386	265	8833	333
Crop protection	5834	209	5591	211
Other crop costs	659	24	587	22
Drying and heating costs	39	1	2	0
TOTAL VARIABLE COSTS	16471	591	17487	659
GROSS MARGIN (£)	36485	1,308	21841	823

Gross Margin - Winter barley - Shropshire

Farms in Sample	2022/23		2023/24	
	11	sample <15	24	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	10.48		20.94	
Yield (tonnes and tonnes per hectare)	76.7	7.3	154.0	7.4
Price (£ per tonne)	215		166	
OUTPUT (£)				
Crop sold	10235	976	16944	809
Feed used on-farm	6268	598	8686	415
Straw and by-products	1698	162	2618	125
	0		0	
TOTAL OUTPUT	18201	1,736	28248	1,349
VARIABLE COSTS (£)				
Seeds (including homegrown)	965	92	1944	93
Fertilisers	1852	177	7404	354
Crop protection	1672	159	3209	153
Other crop costs	562	54	373	18
Drying and heating costs	0		166	8
TOTAL VARIABLE COSTS	5051	482	13097	625
GROSS MARGIN (£)	13149	1,255	15152	723

Gross Margin - Winter barley - Suffolk				
	2022/23		2023/24	
Farms in Sample	18		16	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	26.79		27.59	
Yield (tonnes and tonnes per hectare)	217.7	8.1	227.2	8.2
Price (£ per tonne)	216		163	
OUTPUT (£)				
Crop sold	43101	1,609	31558	1,144
Feed used on-farm	4012	150	5513	200
Straw and by-products	1069	40	214	8
	0		0	
TOTAL OUTPUT	48182	1,799	37285	1,351
VARIABLE COSTS (£)				
Seeds (including homegrown)	2402	90	2598	94
Fertilisers	6053	226	6673	242
Crop protection	4720	176	5945	215
Other crop costs	794	30	501	18
Drying and heating costs	0		10	0
TOTAL VARIABLE COSTS	13969	521	15727	570
GROSS MARGIN (£)	34213	1,277	21559	781
Gross Margin - Winter barley - East Riding of Yorkshire				
	2022/23		2023/24	
Farms in Sample	10	sample <15	11	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	26.80		32.01	
Yield (tonnes and tonnes per hectare)	217.1	8.1	254.1	7.9
Price (£ per tonne)	290		183	
OUTPUT (£)				
Crop sold	62399	2,328	43382	1,355
Feed used on-farm	487	18	3135	98
Straw and by-products	3127	117	4306	135
	0		0	
TOTAL OUTPUT	66013	2,463	50823	1,588
VARIABLE COSTS (£)				
Seeds (including homegrown)	2083	78	2753	86
Fertilisers	5816	217	9692	303
Crop protection	4578	171	6500	203
Other crop costs	883	33	1027	32
Drying and heating costs	56	2	81	3
TOTAL VARIABLE COSTS	13417	501	20053	627
GROSS MARGIN (£)	52596	1,963	30770	961

Gross Margin - Spring barley - Cambridgeshire

Farms in Sample	2022/23		2023/24	
	6 sample <15		10 sample <15	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	64.46		53.00	
Yield (tonnes and tonnes per hectare)	436.3	6.8	324.4	6.1
Price (£ per tonne)	229		234	
OUTPUT (£)				
Crop sold	99700	1,547	75728	1,429
Feed used on-farm	0		133	3
Straw and by-products	453	7	292	6
	0		0	
TOTAL OUTPUT	100154	1,554	76152	1,437
VARIABLE COSTS (£)				
Seeds (including homegrown)	5735	89	5560	105
Fertilisers	7961	124	9814	185
Crop protection	5240	81	6755	127
Other crop costs	718	11	1301	25
Drying and heating costs	127	2	0	
TOTAL VARIABLE COSTS	19781	307	23429	442
GROSS MARGIN (£)	80372	1,247	52723	995

Gross Margin - Spring barley - Cornwall and Isles of Scilly

Farms in Sample	2022/23		2023/24	
	7 sample <15		17	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	17.19		17.73	
Yield (tonnes and tonnes per hectare)	91.9	5.3	62.9	3.5
Price (£ per tonne)	232		156	
OUTPUT (£)				
Crop sold	15034	875	7549	426
Feed used on-farm	6311	367	2260	128
Straw and by-products	2990	174	1684	95
	0		0	
TOTAL OUTPUT	24335	1,416	11493	648
VARIABLE COSTS (£)				
Seeds (including homegrown)	1563	91	1382	78
Fertilisers	3703	215	4331	244
Crop protection	2109	123	2194	124
Other crop costs	333	19	842	47
Drying and heating costs	0		8	0
TOTAL VARIABLE COSTS	7707	448	8758	494
GROSS MARGIN (£)	16628	967	2736	154

Gross Margin - Spring barley - Devon				
	2022/23		2023/24	
Farms in Sample	17		22	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	9.54		11.79	
Yield (tonnes and tonnes per hectare)	36.7	3.8	51.5	4.4
Price (£ per tonne)	268		215	
OUTPUT (£)				
Crop sold	5530	580	7203	611
Feed used on-farm	4313	452	3853	327
Straw and by-products	1512	158	1832	155
	0		0	
TOTAL OUTPUT	11355	1,190	12887	1,093
VARIABLE COSTS (£)				
Seeds (including homegrown)	547	57	900	76
Fertilisers	1339	140	3043	258
Crop protection	1104	116	1433	122
Other crop costs	67	7	563	48
	0		0	
TOTAL VARIABLE COSTS	3056	320	5939	504
GROSS MARGIN (£)	8298	870	6949	589
Gross Margin - Spring barley - Lincolnshire				
	2022/23		2023/24	
Farms in Sample	16		15	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	28.56		26.82	
Yield (tonnes and tonnes per hectare)	219.4	7.7	168.6	6.3
Price (£ per tonne)	226		205	
OUTPUT (£)				
Crop sold	48940	1,713	34251	1,277
Feed used on-farm	631	22	360	13
Straw and by-products	1789	63	1930	72
	0		0	
TOTAL OUTPUT	51360	1,798	36541	1,362
VARIABLE COSTS (£)				
Seeds (including homegrown)	2625	92	2210	82
Fertilisers	5102	179	7085	264
Crop protection	4119	144	3538	132
Other crop costs	1035	36	936	35
Drying and heating costs	0		76	3
TOTAL VARIABLE COSTS	12882	451	13846	516
GROSS MARGIN (£)	38308	1,341	22695	846

Gross Margin - Spring barley - Norfolk

Farms in Sample	2022/23		2023/24	
	26		21	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	54.75		41.74	
Yield (tonnes and tonnes per hectare)	307.3	5.6	258.3	6.2
Price (£ per tonne)	270		213	
OUTPUT (£)				
Crop sold	82932	1,515	55020	1,318
Feed used on-farm	0		77	2
Straw and by-products	1218	22	665	16
	0		0	
TOTAL OUTPUT	84150	1,537	55763	1,336
VARIABLE COSTS (£)				
Seeds (including homegrown)	4770	87	3739	90
Fertilisers	9746	178	9219	221
Crop protection	5407	99	5451	131
Other crop costs	1778	32	1359	33
Drying and heating costs	11	0	40	1
TOTAL VARIABLE COSTS	21712	397	19808	475
GROSS MARGIN (£)	62437	1,140	35954	861

Gross Margin - Spring barley - North Yorkshire

Farms in Sample	2022/23		2023/24	
	20		21	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	17.45		18.85	
Yield (tonnes and tonnes per hectare)	108.6	6.2	107.8	5.7
Price (£ per tonne)	234		185	
OUTPUT (£)				
Crop sold	18007	1,032	17414	924
Feed used on-farm	7436	426	2539	135
Straw and by-products	2179	125	2317	123
	0		0	
TOTAL OUTPUT	27622	1,583	22269	1,181
VARIABLE COSTS (£)				
Seeds (including homegrown)	1424	82	1684	89
Fertilisers	3680	211	5567	295
Crop protection	2611	150	2760	146
Other crop costs	304	17	350	19
Drying and heating costs	0		10	1
TOTAL VARIABLE COSTS	8020	460	10372	550
GROSS MARGIN (£)	19603	1,123	11897	631

Gross Margin - Spring barley - Shropshire				
Farms in Sample	2022/23		2023/24	
	7	sample <15	11	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	15.57		26.19	
Yield (tonnes and tonnes per hectare)	80.9	5.2	129.9	5.0
Price (£ per tonne)	200		177	
OUTPUT (£)				
Crop sold	11666	749	21719	829
Feed used on-farm	4535	291	1231	47
Straw and by-products	1696	109	2951	113
	0		0	
TOTAL OUTPUT	17896	1,149	25901	989
VARIABLE COSTS (£)				
Seeds (including homegrown)	1207	77	2661	102
Fertilisers	2314	149	6147	235
Crop protection	1690	109	3060	117
Other crop costs	226	14	617	24
Drying and heating costs	0		111	4
TOTAL VARIABLE COSTS	5437	349	12596	481
GROSS MARGIN (£)	12460	800	13305	508
Gross Margin - Spring barley - Suffolk				
Farms in Sample	2022/23		2023/24	
	11	sample <15	16	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	44.77		40.42	
Yield (tonnes and tonnes per hectare)	235.0	5.2	175.1	4.3
Price (£ per tonne)	225		178	
OUTPUT (£)				
Crop sold	52185	1,166	30517	755
Feed used on-farm	788	18	666	16
Straw and by-products	849	19	455	11
	0		0	
TOTAL OUTPUT	53822	1,202	31638	783
VARIABLE COSTS (£)				
Seeds (including homegrown)	3880	87	3557	88
Fertilisers	7612	170	6865	170
Crop protection	4910	110	5574	138
Other crop costs	3228	72	866	21
Drying and heating costs	0		8	0
TOTAL VARIABLE COSTS	19631	438	16870	417
GROSS MARGIN (£)	34191	764	14768	365

Gross Margin - Spring barley - East Riding of Yorkshire

Farms in Sample	2022/23		2023/24	
	11	sample <15	12	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	26.76		25.78	
Yield (tonnes and tonnes per hectare)	189.9	7.1	184.5	7.2
Price (£ per tonne)	256		200	
OUTPUT (£)				
Crop sold	48320	1,806	36009	1,397
Feed used on-farm	362	14	800	31
Straw and by-products	1664	62	2955	115
	0		0	
TOTAL OUTPUT	50346	1,882	39764	1,542
VARIABLE COSTS (£)				
Seeds (including homegrown)	2277	85	1673	65
Fertilisers	4711	176	7181	279
Crop protection	4106	153	4360	169
Other crop costs	572	21	512	20
Drying and heating costs	47	2	58	2
TOTAL VARIABLE COSTS	11712	438	13784	535
GROSS MARGIN (£)	38634	1,444	25979	1,008

Gross Margin - Winter oilseed rape - Lincolnshire

Farms in Sample	2022/23		2023/24	
	17		17	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	28.44		26.06	
Yield (tonnes and tonnes per hectare)	119.6	4.2	68.3	2.6
Price (£ per tonne)	578		401	
OUTPUT (£)				
Crop sold	69112	2,430	27377	1,050
	0		0	
	0		0	
	0		0	
TOTAL OUTPUT	69112	2,430	27377	1,050
VARIABLE COSTS (£)				
Seeds (including homegrown)	1997	70	1318	51
Fertilisers	7431	261	9959	382
Crop protection	8279	291	6626	254
Other crop costs	708	25	684	26
Drying and heating costs	0		40	2
TOTAL VARIABLE COSTS	18415	648	18627	715
GROSS MARGIN (£)	50697	1,783	8750	336

Gross Margin - Winter oilseed rape - Norfolk				
	2022/23		2023/24	
Farms in Sample	18		18	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	35.49		47.02	
Yield (tonnes and tonnes per hectare)	146.4	4.1	122.0	2.6
Price (£ per tonne)	542		376	
OUTPUT (£)				
Crop sold	79337	2,236	45902	976
	0		0	
	0		0	
	0		0	
TOTAL OUTPUT	79337	2,236	45902	976
VARIABLE COSTS (£)				
Seeds (including homegrown)	2674	75	3689	78
Fertilisers	12802	361	18865	401
Crop protection	7300	206	10423	222
Other crop costs	1182	33	1228	26
Drying and heating costs	0		2	0
TOTAL VARIABLE COSTS	23958	675	34208	727
GROSS MARGIN (£)	55379	1,560	11695	249
Gross Margin - Winter oilseed rape - Northumberland				
	2022/23		2023/24	
Farms in Sample	12	sample <15	15	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	69.80		64.53	
Yield (tonnes and tonnes per hectare)	293.5	4.2	248.3	3.8
Price (£ per tonne)	586		429	
OUTPUT (£)				
Crop sold	171992	2,464	106515	1,651
	0		0	
Straw and by-products	0		355	5
	0		0	
TOTAL OUTPUT	171992	2,464	106870	1,656
VARIABLE COSTS (£)				
Seeds (including homegrown)	3980	57	5317	82
Fertilisers	17269	247	25308	392
Crop protection	9793	140	16989	263
Other crop costs	4002	57	2450	38
Drying and heating costs	16	0	15	0
TOTAL VARIABLE COSTS	35059	502	50079	776
GROSS MARGIN (£)	136933	1,962	56791	880

Gross Margin - Winter oilseed rape - North Yorkshire

Farms in Sample	2022/23		2023/24	
	20		24	
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	21.26		25.92	
Yield (tonnes and tonnes per hectare)	83.1	3.9	89.9	3.5
Price (£ per tonne)	585		388	
OUTPUT (£)				
Crop sold	48571	2,284	34899	1,346
	0		0	
Straw and by-products	146	7	43	2
	0		0	
TOTAL OUTPUT	48717	2,291	34943	1,348
VARIABLE COSTS (£)				
Seeds (including homegrown)	1714	81	2591	100
Fertilisers	6850	322	10282	397
Crop protection	4834	227	6684	258
Other crop costs	508	24	926	36
Drying and heating costs	7	0	18	1
TOTAL VARIABLE COSTS	13913	654	20500	791
GROSS MARGIN (£)	34805	1,637	14442	557

Gross Margin - Winter oilseed rape - Suffolk

Farms in Sample	2022/23		2023/24	
	12	sample <15	10	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	23.46		34.97	
Yield (tonnes and tonnes per hectare)	82.3	3.5	96.3	2.8
Price (£ per tonne)	521		401	
OUTPUT (£)				
Crop sold	42889	1,828	38629	1,105
	0		0	
	0		0	
	0		0	
TOTAL OUTPUT	42889	1,828	38629	1,105
VARIABLE COSTS (£)				
Seeds (including homegrown)	1709	73	2964	85
Fertilisers	6341	270	13070	374
Crop protection	5574	238	8302	237
Other crop costs	707	30	1979	57
Drying and heating costs	0		14	0
TOTAL VARIABLE COSTS	14331	611	26329	753
GROSS MARGIN (£)	28558	1,217	12300	352

Gross Margin - Winter oilseed rape - East Riding of Yorkshire				
Farms in Sample	2022/23		2023/24	
	10	sample <15	9	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	33.05		46.80	
Yield (tonnes and tonnes per hectare)	149.2	4.5	191.3	4.1
Price (£ per tonne)	520		383	
OUTPUT (£)				
Crop sold	77592	2,348	73188	1,564
	0		0	
Straw and by-products	419	13	0	
	0		0	
TOTAL OUTPUT	78011	2,361	73188	1,564
VARIABLE COSTS (£)				
Seeds (including homegrown)	2775	84	3346	72
Fertilisers	10318	312	17819	381
Crop protection	7982	242	11634	249
Other crop costs	570	17	1150	25
Drying and heating costs	42	1	61	1
TOTAL VARIABLE COSTS	21687	656	34011	727
GROSS MARGIN (£)	56324	1,704	39177	837
Gross Margin - Sugar beet - Lincolnshire				
Farms in Sample	2022/23		2023/24	
	12	sample <15	13	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	19.89		25.86	
Yield (tonnes and tonnes per hectare)	1,598.9	80.4	2,184.0	84.5
Price (£ per tonne)	33		47	
OUTPUT (£)				
Crop sold	52029	2,616	102281	3,955
Feed used on-farm	0		57	2
	0		0	
	0		0	
TOTAL OUTPUT	52029	2,616	102338	3,958
VARIABLE COSTS (£)				
Seeds (including homegrown)	4195	211	5784	224
Fertilisers	5757	289	10993	425
Crop protection	4965	250	7384	286
Other crop costs	7450	374	10292	398
	0		0	
TOTAL VARIABLE COSTS	22100	1,111	34453	1,332
GROSS MARGIN (£)	28470	1,431	67885	2,625

Gross Margin - Sugar beet - Norfolk

	2022/23		2023/24	
	26		24	
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	38.51		50.21	
Yield (tonnes and tonnes per hectare)	2,473.1	64.2	4,392.7	87.5
Price (£ per tonne)	33		38	
OUTPUT (£)				
Crop sold	82661	2,147	168410	3,354
	0		0	
Straw and by-products	64	2	0	
	0		0	
TOTAL OUTPUT	82725	2,148	168410	3,354
VARIABLE COSTS (£)				
Seeds (including homegrown)	9064	235	13317	265
Fertilisers	13322	346	16275	324
Crop protection	9424	245	15038	299
Other crop costs	11673	303	18897	376
	0		0	
TOTAL VARIABLE COSTS	43484	1,129	63526	1,265
GROSS MARGIN (£)	39241	1,019	104884	2,089

Gross Margin - Sugar beet - Suffolk

	2022/23		2023/24	
	13	sample <15	13	sample <15
Farms in Sample	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	29.32		20.29	
Yield (tonnes and tonnes per hectare)	1,857.6	63.4	1,604.7	79.1
Price (£ per tonne)	34		42	
OUTPUT (£)				
Crop sold	62434	2,129	67123	3,308
	0		0	
	0		0	
	0		0	
TOTAL OUTPUT	62434	2,129	67123	3,308
VARIABLE COSTS (£)				
Seeds (including homegrown)	6730	230	5505	271
Fertilisers	7077	241	7703	380
Crop protection	7085	242	5621	277
Other crop costs	10871	371	5101	251
	0		0	
TOTAL VARIABLE COSTS	31763	1,083	23930	1,179
GROSS MARGIN (£)	30670	1,046	43192	2,129

Gross Margin - Ware potatoes - Norfolk				
Farms in Sample	2022/23		2023/24	
	7	sample <15	6	sample <15
	Per farm	Per hectare	Per farm	Per hectare
Area per farm (hectares)	54.81		44.57	
Yield (tonnes and tonnes per hectare)	2,619.0	47.8	2,185.4	49.0
Price (£ per tonne)	175		258	
OUTPUT (£)				
Crop sold	458684	8,369	564334	12,661
	0		0	
	0		0	
	0		0	
TOTAL OUTPUT	458684	8,369	564334	12,661
VARIABLE COSTS (£)				
Seeds (including homegrown)	43126	787	48200	1,081
Fertilisers	29198	533	30742	690
Crop protection	36726	670	28809	646
Other crop costs	48539	886	20460	459
Drying and heating costs	2292	42	0	
TOTAL VARIABLE COSTS	159881	2,917	128211	2,877
GROSS MARGIN (£)	298803	5,452	436122	9,785

To prepare an enterprise net margin, we estimate and deduct the share of fixed costs attributable to the enterprise. The method used is described below.

Definitions

Net Margin

The **net margin** of an enterprise equals gross margin less **adjusted fixed costs** allocated to the Enterprise¹². The **adjusted fixed costs** are those fixed costs deducted to derive net margin. They include unpaid manual labour, including the farmer and spouse, and net field rent but exclude interest on any borrowings. Private costs of the farmer are excluded from the fixed costs.

Cost of Production

The **cost of production** is taken as the sum of the variable costs and the adjusted fixed costs divided by the crop yield.

In the FBS, the coefficients used to apportion costs are derived and applied at the aggregate level and therefore relate to the industry and not to an individual farm. Therefore, the approach described above differs from cost accounting in which costs are allocated to enterprises at the farm level, by collecting detailed allocation of labour use and machines to individual enterprises. The resulting net margins are estimates because some element of expert opinion is needed in the allocation of some costs.

¹² Definitions of Terms used in Farm Business Management, Defra 2010

Allocation and Apportionment of Costs to the Agriculture Cost Centre

Firstly, the costs that do not relate to agriculture can be removed from the calculation. Because the FBS record is a ring-fenced management account of the whole farm business, there are known outputs and corresponding costs that relate to the agriculture, diversification, agri-environment and single payment cost centres. Therefore, no revenues or costs relating to the Single Payment are included in these calculations, hence the results presented are estimates of the costs of production reflecting market prices, input usage and output achieved for the crop alone.

The FBS net margin methodology was designed to be transparent and comprehensible to end users and is described here¹³. “The apportionment of land and property costs across the cost centres presented is based upon directly allocatable costs for diversified enterprises, with costs across agriculture, agri-environmental schemes and the single payment scheme apportioned on the basis of their respective gross margin contribution across these three cost centres. Apportionment of general farming costs and overhead machinery costs are based upon the respective output generated by each cost centre, weighted to reflect the degree to which each activity draws upon these costs.”

Directly Attributable Output and Cost Allocation

To ascertain the net margin of an enterprise from an FBS record, all outputs and the costs that are directly attributable are allocated to the specific crop or livestock enterprise. In the case of crops, all outputs can be traced to the enterprise so allocation is straightforward. A number of costs can also be allocated to the enterprise and these include:

- Seed
- Crop specific contract work

¹³ Appendix 2 (Item VI) Farm Accounts in England 2008/2009 Defra statistics

Appendix 3 Calculation of Net Margin and Cost of Production Estimation

In the next stages, the remaining costs must be allocated or apportioned to individual enterprises.

Direct Allocation of Variable Costs and Allocatable Fixed Costs to the Enterprise

In the next stage of the exercise, the researcher allocates variable costs to individual enterprises:

- Fertiliser – allocation should be known to the farmer
- Crop protection – allocation should be known to the farmer
- Other crop costs – some known e.g. AHDB levy but others require allocation
- Drying and heating – readily estimated based on moisture removal

Apportionment of Labour, Machinery, Overhead and Occupancy Costs

Finally, externally generated input output coefficients are used to apportion the fixed cost elements to individual enterprises. Originally based on work carried out in 1999 the input-output coefficients were subsequently refined in 2006 to account for the removal of production linked subsidies following Common Agricultural Policy (CAP) changes in January 2005 and in a number of further studies in 2006, 2008 and 2012. These items include:

- Paid, unpaid and farmers' labour
- Non enterprise-specific contract and machinery rental
- Machinery repairs, fuel and depreciation
- Utilities
- Administrative costs
- Rent and rental value
- Property repairs and other occupancy costs.

The net margin is calculated by deduction of all of the costs from the enterprise output.

Estimation of Cost of Production

To calculate the cost of production, all of the costs (the variable costs, labour and imputed labour costs, machinery costs, occupancy costs including imputed rent and administrative costs) are summed. In the case of crops, these costs are divided by the production in tonnes to give a cost of production per tonne. Please note that interest (paid or received) is not included in the calculation.

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