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FARM BUSINESS SURVEY

Horticulture in England
2023/24



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2023/24

Horticulture Production in England

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February 2025

Foreword

The Horticulture Production in England Report is one of a series of reports being produced based on the results of the Farm Business Survey (FBS) for England. The Farm Business Survey is carried out by Promar International Ltd and is the most comprehensive annual survey of farm incomes in England. The survey is commissioned by the Department for Environment, Food and Rural Affairs (Defra) and has two main purposes. Firstly, it provides unbiased information required by Defra and the farming community to monitor economic trends in farming year by year. Secondly, it provides aggregated farm data which is used in advisory work, teaching and research.

This series of detailed reports for various farm types and enterprises, covering the 2023/24 financial year along with the 2022/23 series can be found at <https://www.farmbusinesssurvey.co.uk/>.

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>

Acknowledgements

Promar International Ltd would like to express its sincere gratitude to all the farmers who have voluntarily provided their records and information, which form the foundation of the annual Farm Business Survey and this report.

The core data used in this report was collected on behalf of, and financed by, the Department for Environment, Food and Rural Affairs (Defra) and is Crown Copyright.

The views expressed in this report are those of the authors and are not necessarily shared by other members of Promar International Ltd. or by the Department for Environment, Food and Rural Affairs.

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SUMMARY

Section 1

An overview of the horticultural industry in the United Kingdom (UK) using external data, including government published statistics and information from the press.

The report illustrates the importance of horticulture to UK agriculture output, the composition of its sectors and highlights historical and current trends in the output, prices and the areas used for crop production. The review also includes price indices for key products and inputs. The numbers that appear in square brackets relate to the sources of information and these references are fully listed on Page 50.

Highlights:

- In 2023, the output from horticulture was £4,586 million, 13% of total agricultural output [1]
- Vegetable production remains the largest horticultural sector, in terms of both land use and output, accounting for 41% of total UK horticultural output and 70% of total productive outdoor horticultural area in 2023 [1,2]
- In 2023, the UK was 38% self-sufficient in all vegetables, 21% in all fruit and 55% in all ornamentals, in terms of value [1,2]
- The index of producer prices showed some wide variability between 2022 and 2023 with indices for fresh fruit up 15 points and fresh vegetables up 25 points [3]
- The index of purchase prices saw fuel for heating increase, from 173 in 2022 to 199 in 2023, along with fertilisers & soil improvers decrease from 298 to 190, while crop protection increased from 112 to 126 [4]

Section 2

A review of the financial results derived from the Farm Business Survey (FBS) for the 2023/24 financial year.

The stratification of the FBS horticulture sample is explained and key trends are shown for the businesses included, both as a whole, and for the four main groups of Glass, Fruit, Hardy nursery stock (HNS) and Other horticulture. The results for each group are presented in tables reporting on output, costs and Farm Business Income (FBI) at a business level, per hectare and per £100 of gross output basis.

Highlights:

- The number of FBS eligible horticultural businesses in 2023/24 was 2,575, while the total FBS sample was 76 businesses, representing 3% of the national population of eligible horticultural businesses
- Profitability for all horticultural businesses, as measured by Farm Business Income (FBI), fell by 38%, to an average of £59,063 per business in 2023/24
- Only the Specialist glass group experienced an increase in profitability, while the remaining three groups of Specialist fruit, Specialist hardy nursery stock and Other horticulture businesses showed a fall in profitability, albeit at different levels

SECTION 1: THE HORTICULTURAL SECTOR

An overview of the horticultural industry in the United Kingdom (UK) using external data, including government published statistics and information from the press. The numbers that appear in square brackets relate to the sources of information and these references are fully listed on Page 50.

1.1 *The contribution of horticulture to UK agricultural output*

- Total agricultural output in the UK in 2023 was £34,767 million, down 10% from the previous year [1]
- Total horticultural output in the UK in 2023 was £4,586 million, contributing 13% to total agricultural output [1]
- Total horticultural output increased by £35 million between 2022 and 2023, up by 1% [1]
- Average horticultural output in the ten-year period 2014 to 2023 was £4,366million, an increase of £780 million (22%) compared with the previous 2004 to 2013 period average [1]

1.2 *Historic changes in the composition of the main sectors of horticulture*

- Horticulture can be sub-divided into its three main sectors of fruit, vegetables and ornamentals
- The area used by each sector has varied over the past thirty years, however, during the past decade from 2014 to 2023 the vegetable sector accounted on average for the largest proportion of land use (71%), followed by fruit (21%) and ornamentals (7%) [1]
- The total area of land utilised for horticultural production since 1994 averaged 170,808 ha. It has been decreasing over the years from a high of 188,718 ha in 1996 to a low of 145,142 ha in 2023. There has been a 23% reduction in total area over the 30 years and the total area decreased by 5% from 2022 to 2023 [1]
- Output has also varied over the past thirty years, which on average has seen the vegetable sector as the greatest contributor (45%), followed by ornamentals (37%) and fruit (19%) [1]
- In 2023 actual output for the sectors was [1]:

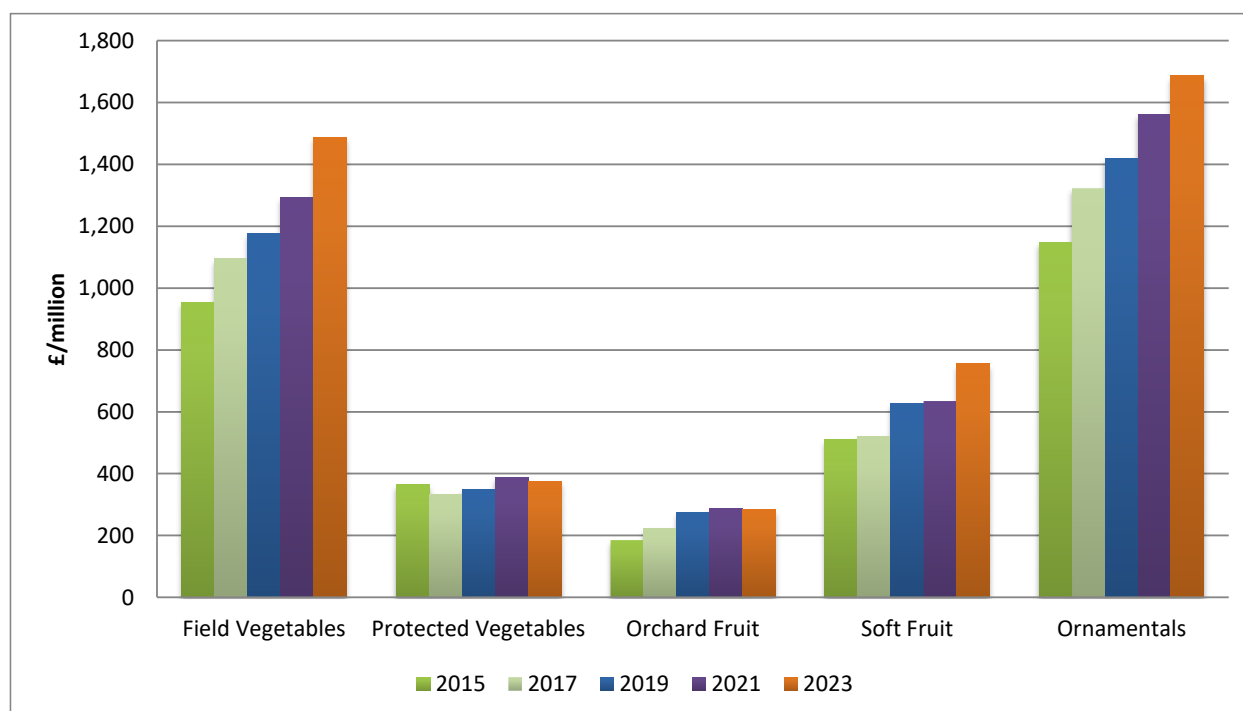
○ Vegetables	41%		40% }
○ Ornamentals	37%	compared to	36% }
○ Fruit	23%		24% }
- In value terms, horticultural output in 2023, (compared with 2022) was [1]:

○ £1,860 million for vegetables	(up 2.6% from £1,812 million)
○ £1,686 million for ornamentals	(up 2.3% from £1,648 million)
○ £1,039 million for fruit	(down 4.7% from £1,091 million)

1.3 *Horticultural production in the past decade (in current terms)*

- The value of total annual horticultural production in the UK has averaged £3,760 million in the decade since 2014 [1]
- In this decade, production started at a low of £3,054million in 2014, and increased to a peak of £4,586 million in 2023 [1]
- Between 2014 and 2023, total horticultural production grew in value by 50% with the different sectors showing a wide variation in growth rates, as noted below [1]:
 - Vegetables from £1,259 million to £1,860 million, up 48%
 - Fruit from £629 million to £1,039 million, up 65%
 - Ornamentals from £1,166 million to £1,686 million, up 45% [1]

Figure 1.1 Value of horticultural production (current prices: £m) [1]



Note: The current prices have not been adjusted for inflation

Table 1.1 Area of outdoor and protected crops in the UK (ha) [1,2]

	2015	2017	2019	2021	2023
Glasshouse crops (excl. protected vegetables)	1,799	1,981	2,026	2,064	1,873
Protected Vegetables	868	826	799	798	710
Outdoor Non-Edibles	12,730	12,512	11,352	12,534	10,440
Field Vegetables	122,885	117,067	114,513	112,220	100,067
Orchard Fruit	25,887	24,449	23,639	23,031	21,233
Soft Fruit	9,951	10,747	10,953	10,450	10,819

Note: The area of crops in table 1.1 relate to the total area, which for some crops will be for more than one crop harvested from the same area of land in the same cropping year (multiple cropping).

- The area of glasshouse crops (excluding protected vegetables) increased by 4% from 2015 to 2023 but fell by 9% between 2021 and 2023 [1,2]
- The area of protected vegetables decreased by 18% from 2015 to 2023 [1,2]
- The area of outdoor ornamentals decreased by 18% from 2015 to 2023, falling by 17% between 2021 and 2023 [1,2]
- The area of field vegetables decreased by 19% from 2015 to 2023 [1,2]
- The area of orchard fruit decreased by 18% from 2015 to 2023 [1,2]
- The area of soft fruit has grown by 9% from 2015, and has increased by 4% between 2021 and 2023, the only sector that has seen an increase in area [1,2]

1.4 The horticultural sector in 2023

- The total value of horticultural output in 2023 amounted to £4,586 million [1]
- Field scale vegetables comprised the largest share of total output at 32% [1]
- Mushrooms accounted for the lowest share of the total output at 3% [1]

Figure 1.2 Value of horticultural produce in 2023 by proportion of total output [1]

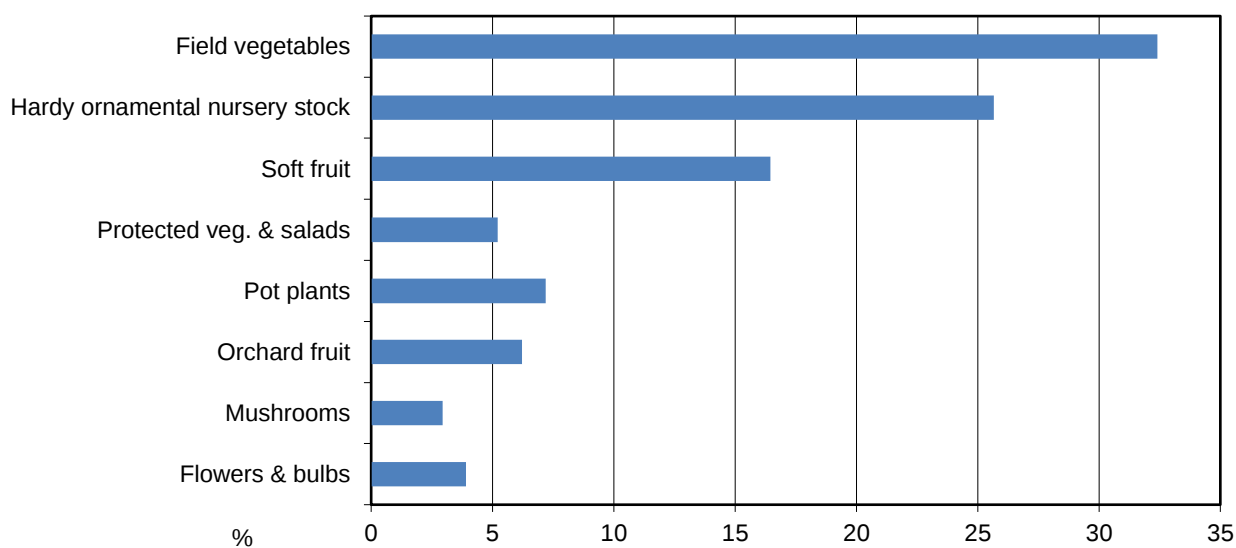
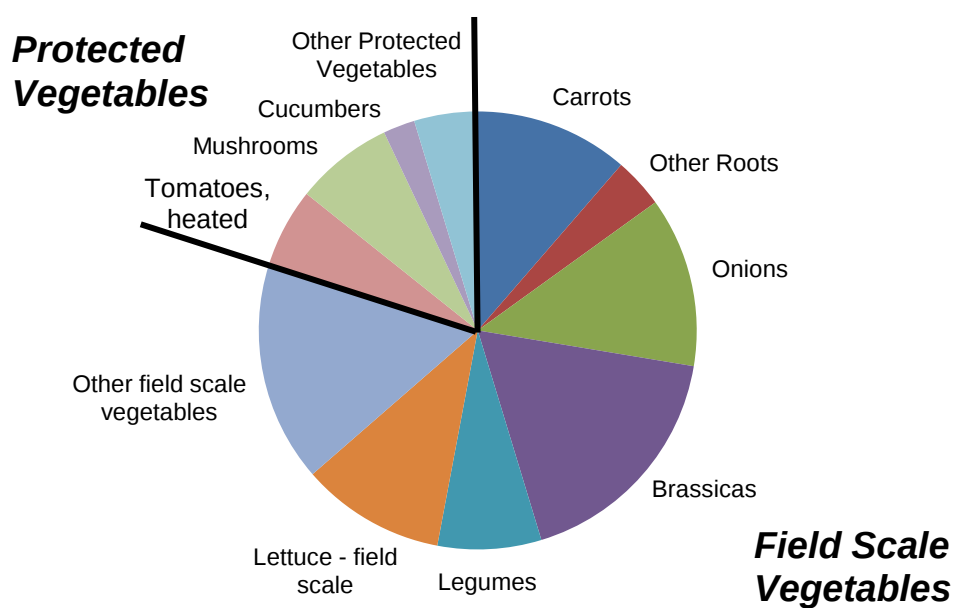
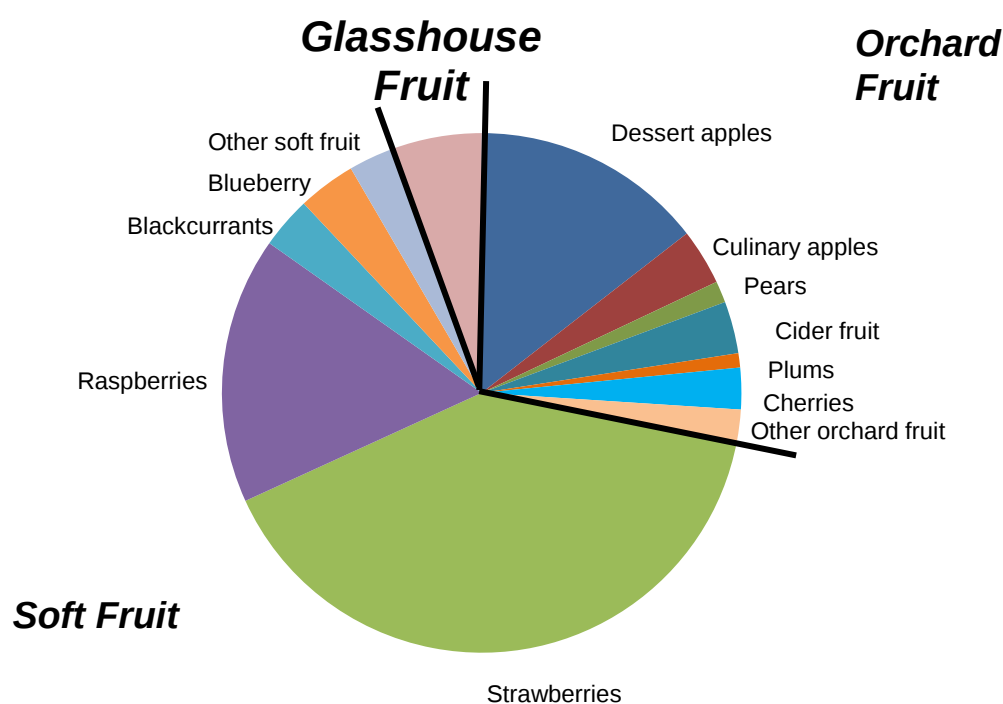


Figure 1.3 Composition of vegetable output in 2023 [2]



- Field scale vegetable production accounts for 80% of total value of vegetables produced, including brassicas, carrots, legumes, parsnips, turnips, swede, courgette, asparagus, watercress, leeks, lettuce, rhubarb, celery and onions (dry bulb and green) [2]
- Brassicas account for the largest single proportion by category of the total vegetable value, representing 18% [2]
- Protected vegetables, including crops grown in both heated and cold glasshouses and polythene tunnels, account for 20% of total vegetable value [2]
- Mushrooms are the highest contributing protected vegetables to the total vegetable production value at 7%, heated tomatoes following at 6% [2]

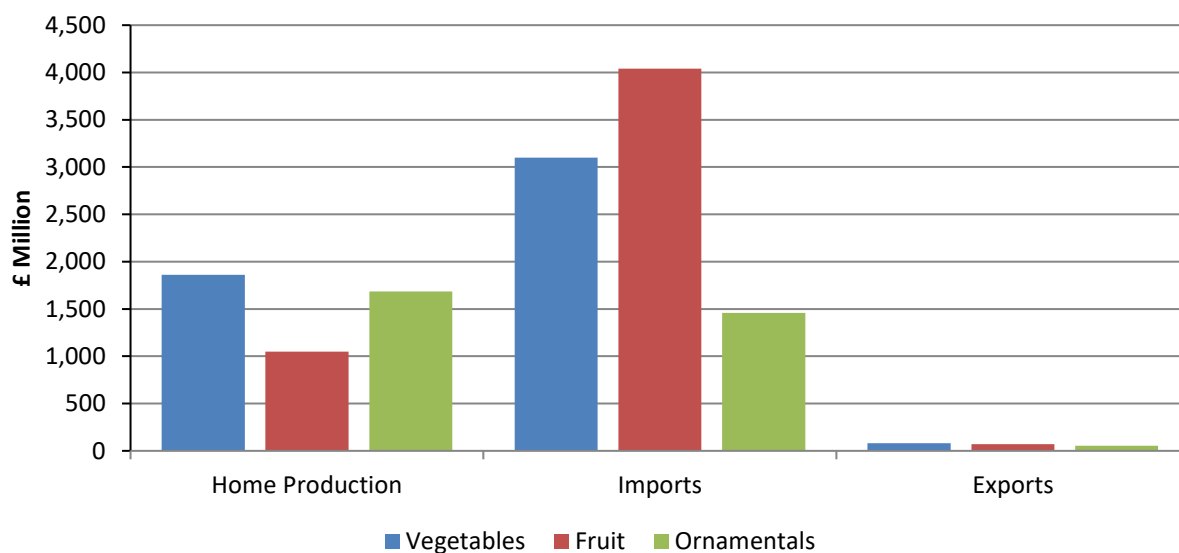
Figure 1.4 Composition of fruit output in 2023 [2]



- Total fruit output by value was £1,048 million, with the production of field grown soft fruit generating £696 million (66%), orchard fruit £293 million (28%) and glasshouse fruit £59 million (6%) [2]
- Strawberry production contributed the greatest share (60%) of all soft fruit production at £421 million, which is 40% of total fruit production, with raspberries the next largest sector at 17% [2]
- Dessert apples accounted for 52% of orchard fruit output (£152 million) in 2023, and was 14% of total fruit production [2]

1.5 Imports and exports of horticultural products

Figure 1.5 Value of vegetables, fruit and ornamentals 2023 (£m) [2]



Vegetables

- The UK was 38% self-sufficient in all vegetables in terms of value in 2023, averaging 39% during the decade 2014 and 2023 [2]
- Between 2022 and 2023 the value of imports increased by 13% to £3,100 million, whilst the value of exports decreased by 5% to £82 million [2]
- The value of home-produced vegetables in actual prices increased by 48% between 2014 and 2023, an increase of £604 million [2]

Fruit

- In 2023, in terms of value, the UK was 21% self-sufficient in fruit, 2% above the average over the past decade, since 2014 [2]
- Between 2022 and 2023 fruit exports increased by 9% to £70 million, and the value of imports rose by 4% to £4,040 million [2]
- The value of home production in actual prices increased between 2014 and 2023 by 65%, with an overall increase of £414 million in the last decade [2]

Ornamentals

- In terms of value, self-sufficiency for ornamentals in 2023 was 55%, averaging 54% since 2014 [2]
- Between 2022 and 2023 the value of imports decreased to £1,457 million, down 5%, while the value of exports increased by 9% to £54 million [2]
- The value of home production in actual prices increased between 2014 and 2023 by 45% to £1,686 million [2]

1.6 Wholesale prices (current): recent trends

- The fruit and vegetable sectors have seen wholesale price fluctuations between 2014 and 2023. The general trend has been an increase in prices throughout the decade. As shown in Figure 1.6, both raspberry and strawberry prices increased by approximately 28% between 2022 and 2023 [3]
- Top fruits, shown in Figure 1.7, have seen prices increase in 2023 to almost double what they were in 2014. In the last ten years, dessert apple prices rose from a low of 60 p/kg in 2014 to a high of 120 p/kg in 2023. Cooking apples have seen the largest fluctuation in price, from 61 p/kg in 2014 to 173 p/kg in 2022. Although in 2023 they fell by 33% to 116 p/kg [3]
- Brassicas, namely brussels sprouts, cabbage and calabrese, have shown considerable inter-year variability, with an average price fluctuation between lowest and highest prices of 212% during the 2014 to 2023 period [3]
- Vegetables excluding brassicas, namely carrots and parsnips, also showed inter-year variability, with an average price change of 71%, between the highest and lowest point in the last ten years [3]
- Salad crops, i.e. lettuce, tomatoes and cucumbers, followed a similar trend in the last ten year period, with an increase in price between 73% to 145% between 2014 to 2023. [3]

Figure 1.6 Average soft fruit wholesale actual prices [3]

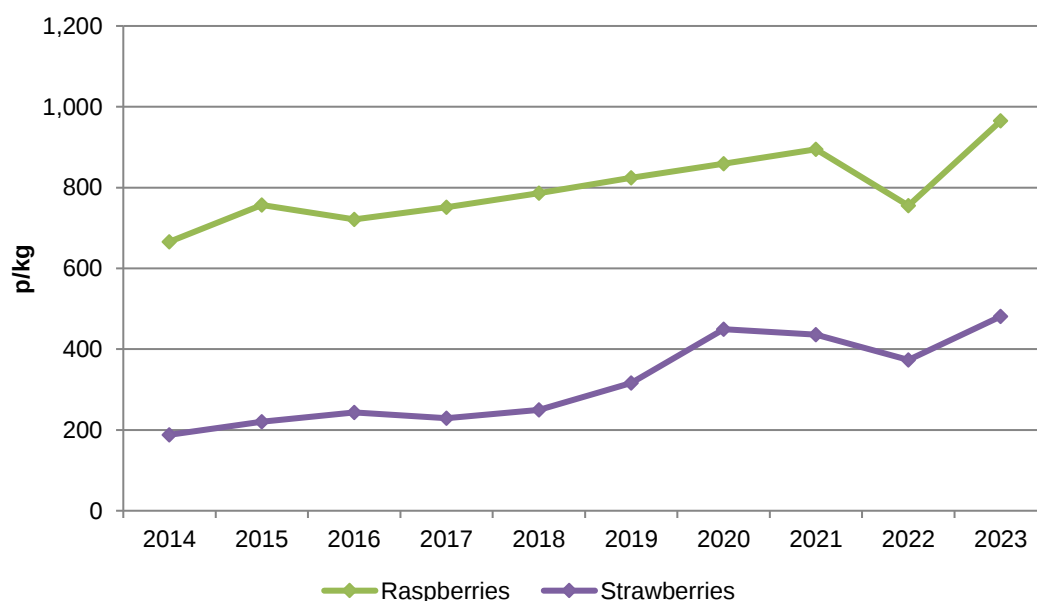


Figure 1.7 Average top fruit wholesale actual prices [3]

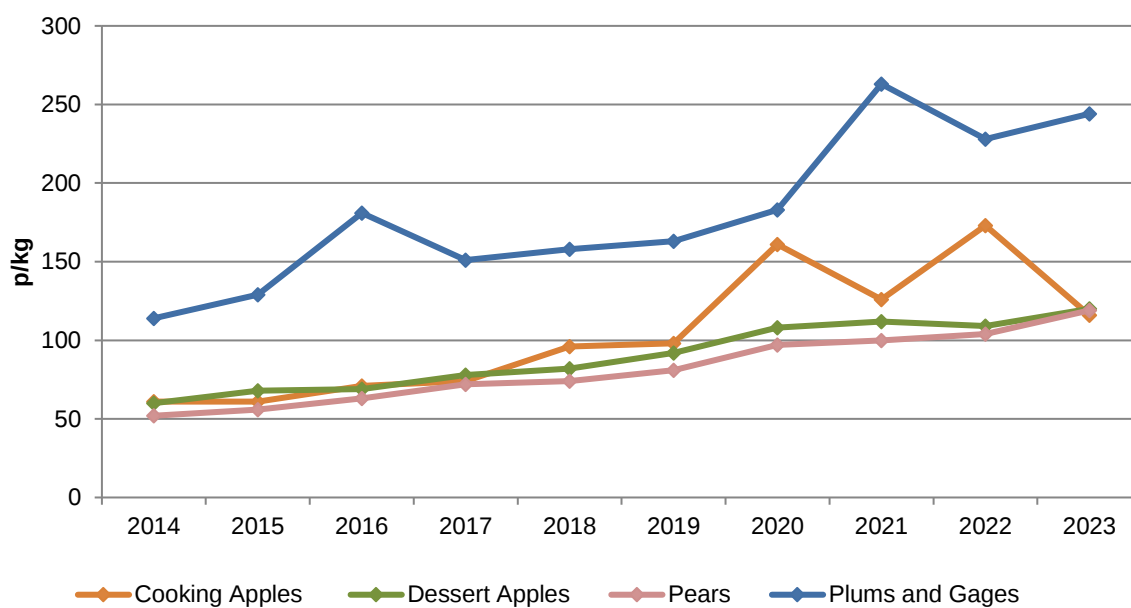
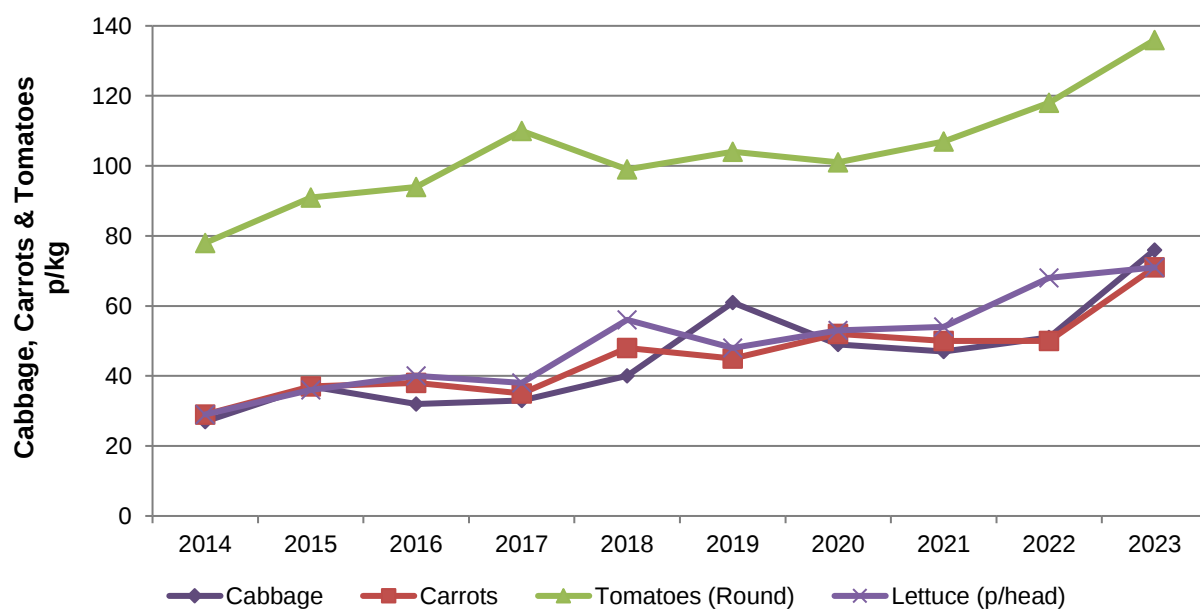


Figure 1.8 Average vegetable wholesale actual prices [3]



1.7 Price Indices in the UK

Table 1.2 Index of producer prices (Index: 2020 =100) [4]

	2019	2020	2021	2022	2023
Dessert apples	87.5	100.0	104.0	107.3	112.0
Dessert pears	81.7	100.0	102.9	94.5	136.5
Strawberries	72.0	100.0	88.1	81.9	113.3
All fresh fruit	78.9	100.0	95.7	94.0	108.9
Lettuce	91.1	100.0	105.9	122.4	127.3
Onions	115.1	100.0	104.7	114.0	188.0
Cabbage	99.5	100.0	97.9	118.5	134.0
All fresh vegetables	98.4	100.0	106.5	118.4	143.2
Flowers & plants	101.9	100.0	106.8	110.5	116.4

- Data based on a calendar year. These periods most closely resemble the FBS data
- Output indices reflect the price farmers and growers receive for their produce at farm gate price. Because of the fluctuating value of inputs and outputs over a longer period, some years are often reset, so future movements can be compared against a baseline
- The index prices for 2020 are all set to 100.0 to show the relative change in prices
- Dessert apples show an increase of 5 points from the 2022 to 2023 indices, the smallest increase. Dessert pears, strawberries and all fresh fruits have all seen larger increases of 42 points, 31 points and 15 points respectively [4]
- Vegetables show increases from 2022 to 2023 indices; with lettuce rising by 5 points, onions rising by 74 points, cabbages increased by 16 points, and all fresh vegetables increased by 25 points [4]
- Flowers & plants have increased by 6 points to 116 [4]

Table 1.3 Index of purchase prices (index 2020 =100) [4,5]

	2019	2020	2021	2022	2023
Current Inputs					
Seeds	98.2	100.0	104.4	109.3	106.6
Fertilisers & soil improvers	115.2	100.0	145.8	297.9	190.2
Plant protection	91.8	100.0	100.9	111.5	125.9
Fuel for heating	104.8	100.0	104.7	172.5	199.1
Full-Time hired labour*	100.0	100.0	106.1	111.2	120.4
Capital inputs					
Machinery & other equipment	100.0	100.0	100.0	122.3	123.8
Buildings	99.7	100.0	112.6	133.7	138.2

* Farm Business Survey figures

- Input indices reflect the prices farmers and growers pay for goods and services, either used in the production process or investments required for production
- As in Table 1.2, the 2020 figures are set to a baseline of 100.0 to show the change in input prices for the following three years
- The index of purchase prices has shown an decrease of 108 points for fertilisers and an increase of 27 points for heating fuel between 2022 and 2023 [4]
- Full-time hired labour costs for Agricultural & related trades have grown steadily year on year, increasing by 20 points since 2019. It should be noted that within the Horticultural industry there is a strong reliance on casual labour which is not included in this index [5]
- Machinery & other equipment costs showed a small increase of 2 points from 2022 to 2023 compared to the increase of 22 points from 2021 to 2022 [4]
- Buildings inputs have also shown a small increase of 5 points compared to the previous year's 21 point increase [4]

SECTION 2: FINANCIAL RESULTS FOR HORTICULTURE IN ENGLAND

2.1 Introduction to the data

The following series of tables are drawn from a sample of farmers and growers who participate in the Farm Business Survey (FBS) in England and whose businesses are classified under one of the four main Defra horticultural type groups. These four type groups of Specialist glass, Specialist fruit, Specialist hardy nursery stock and Other horticulture are defined below.

For the purposes of the Defra classification, farms growing field scale vegetables and arable crops are classified as General Cropping farms, and so their results are not included in these tables, although farms growing field scale vegetables without arable crops are recorded in the 'Other horticulture' typology group.

The data in this report were compiled from the 2022/23 and 2023/24 financial years based on the 2017 Standard Output coefficients. This means that the 2022/23 figures presented here will be different to those shown in the 2022/23 report as they are based on different coefficients. Further information can be accessed at: www.gov.uk/government/collections/farm-business-survey

2.2 Definition of horticultural type groups

Horticultural businesses are defined as businesses where horticultural crops or permanent crops including fruit, either alone or in combination, account for over two thirds of total standard output.

Specialist glass

- Market garden vegetables and flowers under glass (either alone or in combination) accounting for more than two thirds of the total standard output of the business, including walk-through polythene tunnels
- The specialist glass businesses have been further sub-divided into those businesses with mainly edible crops (more than 50% of crop output from edible crops) and those with mainly ornamental crops (more than 50% of crop output from ornamental crops)
- In addition to this, the specialist glass group has been sub-divided by the level of intensity of glasshouse production, showing '50% or more' of total crop output produced from protected crops

The results from these businesses are found in the following tables:-

- Table 2.4 All specialist glass businesses
- Table 2.5 Specialist glass businesses, mainly edible crops
- Table 2.6 Specialist glass, mainly ornamental crops
- Table 2.7 Specialist glass (50% or more of crop output from glasshouse production)
- Table 2.8 Specialist glass (50% or more of crop output from glasshouse production), mainly edible crops
- Table 2.9 Specialist glass (50% or more of crop output from glasshouse production), mainly ornamental crops

Specialist fruit

- Fruit (top and soft fruit) accounting for more than two thirds of total standard output of the business
- The specialist fruit group has three sub-groups of mainly top fruit businesses; mainly top fruit and top fruit including and excluding cider apples

The results from these businesses are found in the following tables:-

- Table 2.10 All specialist fruit businesses
- Table 2.11 Specialist fruit businesses, mainly top fruit
- Table 2.12 Specialist fruit businesses, mainly top fruit-excluding cider
- Table 2.13 Specialist fruit businesses, mainly top fruit- cider

Specialist hardy nursery stock

- Hardy nursery stock (HNS) accounting for more than two thirds of total standard output of the business

The results from these businesses are found in the following tables:-

- Table 2.14 All specialist HNS businesses

Other horticulture

- Businesses in which none of the above categories accounts for more than two thirds of standard output
- The 'other horticulture' group has one sub-group of mainly outdoor vegetable growers

The results from these businesses are found in the following tables:-

- Table 2.15 All other horticulture businesses
- Table 2.16 Mainly outdoor vegetables – 50% or more of crop output derived from outdoor vegetables

2.3 The Sample

The Farm Business Survey (FBS) covers businesses with a Standard Output (SO) of 25,000 euros and above, and so the smallest 'commercial' horticultural businesses by June Survey definition are therefore not eligible for the FBS. SO is representative of the level of output that could be expected on the average farm under "normal" conditions (i.e. no disease outbreaks or adverse weather) and measures the total value of output of any one enterprise – it is calculated on a per head basis for livestock and per hectare basis for crops.

The sample is drawn from a stratified population of seven regions in England by the four main horticultural typologies of Specialist glass, Specialist fruit, Specialist hardy nursery stock and Other horticulture. The weighting of the FBS results is a two-stage process with, firstly, an initial weight being produced and, secondly, this initial weight is then adjusted via a calibration procedure. The weights are based on population data from the June business register and are calculated for each design stratum. The weight when applied to each business represents the number of times that business' data must be replicated in order to 'represent' businesses not selected for the sample, so as to reflect the entire population, and applies to all variables.

The classification to farm type for the June Survey database is based on Standard Output (SO). A minimum size threshold is also used in order to eliminate those businesses which are not deemed to be commercially active. For horticultural crops, the threshold is: 1.0 hectare of orchard, 0.5 hectare of vegetable crops or 0.1 hectare of protected crops.

The number of FBS eligible conventional and organic horticultural businesses in 2023/24 was 2,575, while the total FBS sample for the 2023 cropping year was 76 businesses, representing 3% of the national population of eligible horticultural businesses.

Table 2.1 FBS sample compared to eligible* horticultural businesses for 2023

(*Businesses with Standard Output of 25,000 euros and above)

	England Population 2023 June Survey (number of businesses)	FBS Sample 2023 (number of businesses)	FBS sample as a % of population
Specialist Glass	223	13	5.8%
Specialist Fruit	1,098	33	3.0%
Specialist HNS	560	8	1.4%
Other Horticulture	694	22	3.2%
All Horticulture	2,575	76	3.0%

The 'All Horticulture' group results are based on a sample of 76 businesses and no outliers have been removed from this group. Results for Specialist Glass and Specialist HNS are based on less than 15 businesses; their results should be treated with caution due to these small samples.

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/statistics/farm-accounts-in-england/survey-details-and-technical-notes--2>

2.4 Overview of 2023/24

- The average profitability as measured by Farm Business Income (FBI) decreased from £94,985 to £59,063 per business in 2023/24
- Only the Specialist glass group experienced an increase in profitability, while the remaining three groups of Specialist fruit, Specialist hardy nursery stock and Other horticulture businesses showed a fall in profitability, albeit at different levels

2.5 Financial results for 2022/23 and 2023/24

- The results in this section are shown for businesses classified according to the Defra classification system, as described in section 2.3 of this report and are shown on a:
 - 'per business', 'per hectare' and 'per £100 of gross output' basis
 - results are based on the productive cropping area of the business
- Average results are shown for the 2022 and 2023 harvest years, together with some premium results for the 2023 harvest year, where the sample size is large enough for publication:
 - The premium results are for the top quartile of businesses, as measured by a ratio of farm business output to farm business costs (including unpaid labour) and are shown on a per hectare basis
 - Weights are used to allocate farms into quartiles, so the number of farms in a quartile will not necessarily be equivalent to a quarter of the sample; this methodology provides for a better representation of the full farm population
- The total fixed costs include imputed items such as labour and rent, to calculate Management & investment income. When benchmarking businesses, these imputed costs are included so that businesses can be compared on an equal basis. However, adjustments are made to these figures to show Farm Business Income, which more closely resembles the actual profit of the business
- The horticultural sector represents a very diverse group of growers, with some operating highly intensive glasshouse operations and others engaged in more extensive top fruit and vegetable production
- Where the data are derived from a sample of less than 15 businesses, there is a lower degree of confidence in the figures

2.6 Specialist Glass [Tables 2.4 to 2.9]

There are four tables reporting on the financial results of specialist glass businesses, it should be noted that data are derived from a very small sample size and thus there is a lower degree of confidence in the figures differentiating between crop types (edible crops vs. ornamentals) and the level of glasshouse production.

- A number of businesses within the specialist glasshouse group have some outdoor crop production; the group has been sub-divided according to the intensity of glasshouse production showing those with 50% or more of crop output derived from glasshouse production (Tables 2.7 to 2.9)
- *Specialist glass, all crops* [Table 2.4]
 - The group includes both heated and unheated glasshouses and polytunnels
 - Average productive cropping area in 2023 was 7.2ha, of which protected production was 2.6ha

- The sample of 13 specialist glass businesses is split between 6 businesses specialising in edible crops and 7 businesses specialising in ornamental crops
- On a per business basis in 2023, Farm Business Income (FBI) increased by 48% to £150,338, with increases in both the edible and ornamental sectors
- The composition of cropping for these businesses moved slightly away from the ornamental sector, and towards soft fruit, with 54% of crop output derived from the ornamental sector and 29% for soft fruit
- *Specialist glass, mainly edible crops [Table 2.5]*
 - Profitability for this group, at £242,146 per business, showed an increase of £53,147 compared to the previous year
 - The cropping area rose from 5.6ha to 7.3ha and the glasshouse area increased by 22% between the two years
 - Consequently, profitability per hectare was relatively static at £33,000 per hectare
 - One noticeable change was seen in heating fuel which fell from £21 per £100 of gross output to the more normal £9 per £100 of gross output
- *Specialist glass, mainly ornamental crops [Table 2.6]*
 - The ornamental sector moved from a loss-making position in 2022 to a small profit of £19,922 in 2023
 - Despite an increase in output this sector still falls behind the edible sector in terms of profitability
- *Specialist glass businesses (50% or more crop output from glasshouse production) [Tables 2.7 to 2.9]*
 - The data are derived from a very small sample size and thus there is a lower degree of confidence in the figures, hence only two years data are shown where sample size permits
 - Tomato production accounted for 70% of all glasshouse output for the edible crop sample in 2023
 - The average cropping area for nurseries specialising in either edible and ornamental crops was quite similar at approximately 0.6ha
 - The Gross Margin per hectare was also very similar for both sectors at around £300,000 per hectare, however high overhead costs for the ornamental sector, in particular paid labour, meant that there was no profit in this sector for the average holding

2.7 Specialist Fruit [Tables 2.10 to 2.13]

- There are four tables reporting on the financial results for this type group and its sub-groups:
 - Table 2.10 shows the results for all specialist fruit businesses
 - Table 2.11 shows a sub-group of this sample for businesses with over 90% of their total crop output derived from top fruit
 - Tables 2.12 splits this down further to a group excluding cider apple growers
 - Table 2.13 shows a group growing primarily cider apples
- *Specialist fruit businesses [Table 2.10]*
 - Within the specialist fruit group in 2023, crop output was made up from 80% top fruit, 18% soft fruit and 2% other crops
 - Farm Business Income fell to just £8,100 in 2023/24
 - The average cropping area decreased by 20% in 2023 to 11ha

- 30% of the Gross Output is derived from other non-crop activities such as adding value to the crop by means of on-farm processing of fruit or offering customised pack house services to other growers

Table 2.2 Top fruit yields, prices and output* - 2022/23 and 2023/24

(*Businesses with Standard Output of 25,000 euros and above)

Top Fruit		2022/23	2023/24
Culinary Apples	tonnes/ha	27.1	17.6
	£/tonne	399	380
	£ output/ha	10,790	6,667
Dessert Apples	tonnes/ha	24.8	23.6
	£/tonne	806	790
	£ output/ha	19,181	18,215
Cider Apples	tonnes/ha	22.4	28.0
	£/tonne	135	133
	£ output/ha	3,017	3,732
Pears	tonnes/ha	6.6	7.4
	£/tonne	477	425
	£ output/ha	3,138	3,154

Note: * The areas used when calculating the per hectare figures are field areas (not tree areas) and the fruit tonnage is for all the fruit sold either fresh or for processing and juice

- *Mainly top fruit businesses - 90% or more crop output derived from top fruit [Table 2.11]*
 - This group includes businesses that specialise in top fruit production, with 90% or more of their total crop output derived from top fruit
 - In 2023, approximately 83% of crop output was derived from dessert & culinary apples, 8% from cider apples, 4% pears and 2% from plums
 - The average price of dessert apples fell slightly to £790/t and there was also a small decrease in the average yield to 23.6t/ha
 - The average price of fruit does not reveal the very wide variation with some fruit achieving Grade 1 supermarket prices and less marketable fruit only achieving juicing prices
 - Average Farm Business Income (FBI) fell in 2023/24 to £9,783 per business, with a smaller average cropping area of 7.9ha
- *Mainly top fruit businesses – 90% or more crop output derived from top fruit, excluding cider apple growers [Table 2.12]*
 - This sub-group of specialist top fruit growers consists of 16 growers in 2023, predominantly growing top fruit for eating
 - The average area for these businesses fell from 10 to 7ha, and average Farm Business Income fell to £1,076/ha

- *Mainly top fruit businesses – 90% or more crop output derived from top fruit, cider apple growers [Table 2.13]*
 - This sub-group of specialist top fruit growers consists of 6 growers in 2023, predominantly growing cider apples
 - The 2022/23 group is too small to publish, but the current year's results show that this sector is more profitable than the other top fruit group at £1,896/ha

2.8 Specialist Hardy Nursery Stock [Tables 2.14]

As the sample for Specialist HNS was only 8 farms, all results here should be treated with caution. it is also not possible to provide the breakdown of extensive HNS businesses due to disclosure rules.

- *Specialist HNS businesses [Table 2.14]*
 - This group of businesses include growers of young HNS plants under protection, those growing plants outdoors and on hard standings, and a combination of these production systems
 - For the group, 81% of crop output was derived from outdoor production and 19% was derived from protected production
 - Farm Business Income (FBI) per business remained unchanged between the two years at £167,000, although the productive cropping area was less than the year before

2.9 Other Horticulture [Tables 2.15 and 2.16]

- *Other horticultural businesses [Table 2.15]*
 - The table refers to a diverse group of farms, for which crop output is comprised of a combination of outdoor vegetables, ornamentals, soft fruit, top fruit, and farm crops
 - Farm profitability fell to £22,661 per business while the productive cropping area was also lower at 19ha
- *Mainly outdoor vegetables – 50% or more output derived from outdoor vegetables [Table 2.13]*
 - Sub-group of other horticultural businesses with more than 50% of output derived from outdoor vegetable production
 - Average cropping area of this group remained fairly constant, averaging 9ha in 2023/24
 - Farm Business Income (FBI) per hectare fell by £1,617 to just £216/ha

2.10 Balance Sheet Information [Table 2.17]

- The assets, liabilities and net worth for the horticulture sample are reported in table 2.17

Table 2.3 All horticultural businesses

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	77	76	77	76	77	76
Productive cropping area (ha)	19.82	10.84	19.82	10.84		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	605,160	439,261	30,532	40,504	100.0	100.0
Variable costs						
Seed & young plants	101,095	78,673	5,101	7,254	16.7	17.9
Fertilisers & composts	13,780	8,090	695	746	2.3	1.8
Crop protection	8,952	7,306	452	674	1.5	1.7
Market charges	19,899	13,743	1,004	1,267	3.3	3.1
Packing materials	12,569	11,174	634	1,030	2.1	2.5
Horticultural sundries	26,066	18,349	1,315	1,692	4.3	4.2
Glasshouse fuel	11,825	4,029	597	372	2.0	0.9
Other variable costs	740	583	37	54	0.1	0.1
Total variable costs	194,927	141,945	9,835	13,089	32.2	32.3
Total gross margin	410,233	297,316	20,698	27,415	67.8	67.7
Fixed costs						
Labour:						
Regular paid	120,624	87,870	6,086	8,102	19.9	20.0
Regular unpaid	32,296	31,543	1,629	2,909	5.3	7.2
Casual labour	46,623	31,521	2,352	2,907	7.7	7.2
Power & machinery costs:						
Contract & hire	14,615	14,819	737	1,366	2.4	3.4
Fuel & electricity	21,533	14,696	1,086	1,355	3.6	3.3
Repairs	11,603	9,953	585	918	1.9	2.3
Machinery depreciation	19,336	12,885	976	1,188	3.2	2.9
Glasshouse depreciation	3,663	2,385	185	220	0.6	0.5
Rent (incl. imputed)	25,073	18,398	1,265	1,696	4.1	4.2
Other costs:						
Occupier's repairs	10,261	8,638	518	796	1.7	2.0
Permanent crop depreciation	3,612	2,409	182	222	0.6	0.5
Water	1,530	1,089	77	100	0.3	0.2
Sundries	27,486	27,400	1,387	2,527	4.5	6.2
Total fixed costs	338,255	263,607	17,066	24,307	55.9	60.0
Management & investment income	71,979	33,709	3,632	3,108	11.9	7.7
Minus: management salaries	27	96	1	9	0.0	0.0
Plus: farmer & spouse labour	26,273	28,864	1,326	2,661	4.3	6.6
Net farm income	98,225	62,476	4,956	5,761	16.2	14.2
Farm business income	94,985	59,063	4,792	5,446	15.7	13.4

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock	19.7	20.0
Tomatoes	1.9	1.5
Lettuce	0.2	0.2
Soft fruit	5.3	6.5
Other glasshouse crops	0.7	0.6
Outdoor crops		
Flowers and nursery stock	39.4	42.0
Vegetables	9.2	6.3
Other outdoor crops	4.6	2.6
Top fruit		
Dessert apples and pears	5.1	7.0
Culinary apples	0.2	0.2
Cider apples	0.4	0.6
Plums	0.4	0.2
Other top fruit	0.6	0.8
Soft fruit		
Strawberries	7.3	6.3
Raspberries	4.3	2.8
Blackcurrants	0.1	0.1
Other soft fruit	0.6	2.3
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops and tillages	13	15
Stores	5	6
Glasshouses	5	4
Equipment	32	27
Livestock	1	0
Other	45	48
Total	100	100

Tenant's capital (£)	920,729	722,162
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Table 2.4 All specialist glass businesses*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	11	13	11	13	11	13
Productive cropping area (ha)	8.63	7.17	8.63	7.17		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	1,168,189	987,421	135,440	137,707	100.0	100.0
Variable costs						
Seed & young plants	194,507	160,710	22,551	22,413	16.7	16.3
Fertilisers & composts	23,086	18,703	2,677	2,608	2.0	1.9
Crop protection	6,960	10,359	807	1,445	0.6	1.0
Market charges	11,301	9,308	1,310	1,298	1.0	0.9
Packing materials	27,587	19,952	3,198	2,783	2.4	2.0
Horticultural sundries	100,849	80,144	11,692	11,177	8.6	8.1
Glasshouse fuel	115,683	45,401	13,412	6,332	9.9	4.6
Other variable costs	0	0	0	0	0.0	0.0
Total variable costs	479,973	344,576	55,648	48,055	41.1	34.9
Total gross margin	688,216	642,845	79,792	89,652	58.9	65.1
Fixed costs						
Labour:						
Regular paid	332,897	291,629	38,596	40,671	28.5	29.5
Regular unpaid	39,132	39,202	4,537	5,467	3.3	4.0
Casual labour	17,432	3,709	2,021	517	1.5	0.4
Power & machinery costs:						
Contract & hire	5,766	4,920	669	686	0.5	0.5
Fuel & electricity	43,935	30,118	5,094	4,200	3.8	3.1
Repairs	16,661	21,969	1,932	3,064	1.4	2.2
Machinery depreciation	24,185	26,053	2,804	3,633	2.1	2.6
Glasshouse depreciation	28,575	21,936	3,313	3,059	2.4	2.2
Rent (incl. imputed)	23,348	23,781	2,707	3,316	2.0	2.4
Other costs:						
Occupier's repairs	22,036	5,949	2,555	830	1.9	0.6
Permanent crop depreciation	0	0	0	0	0.0	0.0
Water	3,852	1,704	447	238	0.3	0.2
Sundries	28,928	31,949	3,354	4,456	2.5	3.2
Total fixed costs	586,746	502,920	68,027	70,138	50.2	50.9
Management & investment income	101,470	139,926	11,764	19,514	8.7	14.2
Minus: management salaries	23	26	3	4	0.0	0.0
Plus: farmer & spouse labour	32,407	33,785	3,757	4,712	2.8	3.4
Net farm income	133,854	173,685	15,519	24,222	11.5	17.6
Farm business income	101,853	150,338	11,809	20,966	8.7	15.2

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock	61.3	53.5
Tomatoes	9.9	7.6
Lettuce	1.0	0.9
Soft fruit	21.6	28.9
Other glasshouse crops	2.3	2.5
Outdoor crops		
Flowers & nursery stock	1.8	3.6
Vegetables	0.0	0.0
Fruit	1.5	2.8
Other outdoor crops	0.7	0.3
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages	4	5
Stores	5	6
Glasshouses	24	23
Equipment	27	28
Livestock	0	0
Other	39	38
Total	100	100

Tenant's capital (£)	1,350,125	1,247,981
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** no premium figures, sample too small*

Table 2.5 Specialist glass businesses, mainly edible crops*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	6	6	6	6	6	6
Productive cropping area (ha)	5.57	7.31	5.57	7.31		
	Average £/business		Average £/hectare		Average %	
Gross output	729,509	781,861	130,882	106,943	100.0	100.0
Variable costs						
Seed & young plants	13,601	17,985	2,440	2,460	1.9	2.3
Fertilisers & composts	10,948	9,520	1,964	1,302	1.5	1.2
Crop protection	2,506	9,947	450	1,361	0.3	1.3
Market charges	3,462	3,368	621	461	0.5	0.4
Packing materials	3,498	6,088	628	833	0.5	0.8
Horticultural sundries	18,889	9,763	3,389	1,335	2.6	1.2
Glasshouse fuel	152,062	70,689	27,282	9,669	20.8	9.0
Other variable costs	0	0	0	0	0.0	0.0
Total variable costs	204,966	127,359	36,773	17,420	28.1	16.3
Total gross margin	524,543	654,502	94,109	89,523	71.9	83.7
Fixed costs						
Labour:						
Regular paid	181,753	255,577	32,609	34,958	24.9	32.7
Regular unpaid	29,115	31,947	5,224	4,370	4.0	4.1
Casual labour	22,483	5,495	4,034	752	3.1	0.7
Power & machinery costs:						
Contract & hire	5,058	5,900	907	807	0.7	0.8
Fuel & electricity	13,262	10,828	2,379	1,481	1.8	1.4
Repairs	16,529	15,582	2,965	2,131	2.3	2.0
Machinery depreciation	21,444	32,086	3,847	4,389	2.9	4.1
Glasshouse depreciation	14,405	26,109	2,584	3,571	2.0	3.3
Rent (incl. imputed)	17,223	21,158	3,090	2,894	2.4	2.7
Other costs:						
Occupier's repairs	7,033	7,304	1,262	999	1.0	0.9
Permanent crop depreciation	0	0	0	0	0.0	0.0
Water	1,581	1,899	284	260	0.2	0.2
Sundries	17,343	21,844	3,111	2,988	2.4	2.8
Total fixed costs	347,230	435,729	62,297	59,599	47.6	55.7
Management & investment income	177,313	218,773	31,812	29,924	24.3	28.0
Minus: management salaries	32	44	6	6	0.0	0.0
Plus: farmer & spouse labour	24,718	26,815	4,435	3,668	3.4	3.4
Net farm income	201,999	245,545	36,241	33,586	27.7	31.4
Farm business income	188,999	242,146	33,908	33,121	25.9	31.0

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock	0.0	0.0
Tomatoes	27.3	17.8
Lettuce	2.6	2.1
Soft fruit	59.6	68.0
Other glasshouse crops	6.3	5.6
Outdoor crops		
Flowers & nursery stock	0.0	0.0
Vegetables	0.0	0.0
Fruit	4.1	6.6
Other outdoor crops	0.0	0.0
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages	0	0
Stores	4	5
Glasshouses	23	25
Equipment	30	31
Livestock	0	0
Other	43	39
Total	100	100

Tenant's capital (£)	1,065,158	1,326,696
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** no premium figures, sample too small*

Table 2.6 Specialist glass businesses, mainly ornamental crops*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	5	7	5	7	5	7
Productive cropping area (ha)	16.40	6.97	16.40	6.97		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	2,285,231	1,279,423	139,385	183,538	100.0	100.0
Variable costs						
Seed & young plants	655,158	363,453	39,961	52,139	28.7	28.4
Fertilisers & composts	53,994	31,749	3,293	4,554	2.4	2.5
Crop protection	18,304	10,944	1,116	1,570	0.8	0.9
Market charges	31,264	17,745	1,907	2,546	1.4	1.4
Packing materials	88,925	39,646	5,424	5,687	3.9	3.1
Horticultural sundries	309,550	180,121	18,881	25,839	13.5	14.1
Glasshouse fuel	23,048	9,479	1,406	1,360	1.0	0.7
Other variable costs	0	0	0	0	0.0	0.0
Total variable costs	1,180,243	653,137	71,988	93,695	51.6	51.0
Total gross margin	1,104,988	626,286	67,397	89,843	48.4	49.0
Fixed costs						
Labour:						
Regular paid	717,763	342,842	43,779	49,182	31.4	26.8
Regular unpaid	64,637	49,508	3,942	7,102	2.8	3.9
Casual labour	4,570	1,171	279	168	0.2	0.1
Power & machinery costs:						
Contract & hire	7,572	3,529	462	506	0.3	0.3
Fuel & electricity	122,038	57,520	7,444	8,252	5.3	4.5
Repairs	16,999	31,042	1,037	4,453	0.7	2.4
Machinery depreciation	31,163	17,484	1,901	2,508	1.4	1.4
Glasshouse depreciation	64,655	16,009	3,944	2,297	2.8	1.3
Rent (incl. imputed)	38,943	27,507	2,375	3,946	1.7	2.1
Other costs:						
Occupier's repairs	60,239	4,024	3,674	577	2.6	0.3
Permanent crop depreciation	0	0	0	0	0.0	0.0
Water	9,635	1,428	588	205	0.4	0.1
Sundries	58,428	46,302	3,564	6,642	2.6	3.6
Total fixed costs	1,196,644	598,366	72,988	85,838	52.4	46.8
Management & investment income	-91,655	27,921	-5,590	4,005	-4.0	2.2
Minus: management salaries	0	0	0	0	0.0	0.0
Plus: farmer & spouse labour	51,987	43,686	3,171	6,267	2.3	3.4
Net farm income	-39,668	71,606	-2,419	10,272	-1.7	5.6
Farm business income	-120,051	19,922	-7,322	2,858	-5.3	1.6

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock	96.1	93.1
Tomatoes	0.0	0.0
Lettuce	0.0	0.0
Soft fruit	0.0	0.0
Other glasshouse crops	0.0	0.2
Outdoor crops		
Flowers & nursery stock	2.8	6.3
Vegetables	0.0	0.0
Fruit	0.0	0.0
Other outdoor crops	1.1	0.5
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages	10	13
Stores	7	8
Glasshouses	26	20
Equipment	22	21
Livestock	0	0
Other	35	37
Total	100	100
Tenant's capital (£)	1,350,125	1,247,981

** no premium figures, sample too small*

Table 2.7 Specialist glass businesses (50% or more of crop output from glasshouse production)*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	<i>2022/23</i>	<i>2023/24</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2022/23</i>	<i>2023/24</i>
Number of businesses		10		10		10
Productive cropping area (ha)		0.66		0.66		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	359,195		548,094		100.0	
Variable costs						
Seed & young plants	47,879		73,058		13.3	
Fertilisers & composts	16,874		25,748		4.7	
Crop protection	3,557		5,427		1.0	
Market charges	9,144		13,952		2.5	
Packing materials	12,254		18,699		3.4	
Horticultural sundries	9,877		15,071		2.7	
Glasshouse fuel	51,215		78,149		14.3	
Other variable costs	0		0		0.0	
Total variable costs	150,799		230,104		42.0	
Total gross margin	208,396		317,990		58.0	
Fixed costs						
Labour:						
Regular paid	64,041		97,721		17.8	
Regular unpaid	35,079		53,527		9.8	
Casual labour	2,895		4,417		0.8	
Power & machinery costs:						
Contract & hire	2,595		3,959		0.7	
Fuel & electricity	9,817		14,979		2.7	
Repairs	6,779		10,344		1.9	
Machinery depreciation	15,794		24,101		4.4	
Glasshouse depreciation	24,569		37,489		6.8	
Rent (incl. imputed)	8,249		12,586		2.3	
Other costs:						
Occupier's repairs	4,337		6,618		1.2	
Permanent crop depreciation	0		0		0.0	
Water	1,374		2,097		0.4	
Sundries	17,373		26,509		4.8	
Total fixed costs	192,901		294,347		53.7	
Management & investment income	15,494		23,643		4.3	
Minus: management salaries	0		0		0.0	
Plus: farmer & spouse labour	30,891		47,137		8.6	
Net farm income	46,386		70,780		12.9	
Farm business income	31,412		47,932		8.7	

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

* 2022/23 sample too small to publish

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock		49.9
Tomatoes		29.9
Lettuce		3.5
Soft fruit		0.0
Other glasshouse crops		9.8
Outdoor crops		
Flowers & nursery stock		6.9
Vegetables		0.0
Fruit		0.0
Other outdoor crops		0.0
Total		100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages		3
Stores		4
Glasshouses		44
Equipment		25
Livestock		0
Other		23
Total		100

Tenant's capital (£) **741,712**

** no premium figures, sample too small*

Table 2.8 Specialist glass businesses (50% or more of crop output from glasshouse production) - mainly edible crops*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	5	5	5	5	5	5
Productive cropping area (ha)	0.59	0.65	0.59	0.65		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	429,006	317,434	723,164	491,516	100.0	100.0
Variable costs						
Seed & young plants	14,017	10,466	23,629	16,205	3.3	3.3
Fertilisers & composts	11,503	8,329	19,390	12,897	2.7	2.6
Crop protection	2,027	2,094	3,418	3,242	0.5	0.7
Market charges	3,432	3,315	5,785	5,133	0.8	1.0
Packing materials	1,434	1,926	2,418	2,982	0.3	0.6
Horticultural sundries	12,145	8,161	20,473	12,636	2.8	2.6
Glasshouse fuel	160,725	76,187	270,930	117,968	37.5	24.0
Other variable costs	0	0	0	0	0.0	0.0
Total variable costs	205,284	110,478	346,042	171,065	47.9	34.8
Total gross margin	223,722	206,956	377,122	320,451	52.1	65.2
Fixed costs						
Labour:						
Regular paid	47,420	37,112	79,935	57,465	11.1	11.7
Regular unpaid	26,869	28,843	45,292	44,661	6.3	9.1
Casual labour	3,371	3,824	5,683	5,922	0.8	1.2
Power & machinery costs:						
Contract & hire	3,254	3,133	5,484	4,851	0.8	1.0
Fuel & electricity	6,212	6,264	10,471	9,700	1.4	2.0
Repairs	10,309	9,326	17,378	14,441	2.4	2.9
Machinery depreciation	14,096	22,738	23,760	35,207	3.3	7.2
Glasshouse depreciation	15,226	28,139	25,665	43,571	3.5	8.9
Rent (incl. imputed)	4,875	4,542	8,217	7,033	1.1	1.4
Other costs:						
Occupier's repairs	5,088	4,092	8,577	6,337	1.2	1.3
Permanent crop depreciation	0	0	0	0	0.0	0.0
Water	1,402	1,913	2,364	2,962	0.3	0.6
Sundries	9,914	12,834	16,712	19,871	2.3	4.0
Total fixed costs	148,035	162,761	249,539	252,020	34.5	51.3
Management & investment income	75,687	44,194	127,584	68,431	17.6	13.9
Minus: management salaries	0	0	0	0	0.0	0.0
Plus: farmer & spouse labour	24,408	26,442	41,144	40,943	5.7	8.3
Net farm income	100,095	70,637	168,727	109,374	23.3	22.3
Farm business income	91,891	60,746	154,898	94,060	21.4	19.1

* Data is derived from a modest sample size and thus there is a lower degree of confidence in the figures

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock	0.0	0.0
Tomatoes	75.2	69.9
Lettuce	7.3	8.1
Soft fruit	0.0	0.0
Other glasshouse crops	17.4	22.0
Outdoor crops		
Flowers & nursery stock	0.0	0.0
Vegetables	0.0	0.0
Fruit	0.1	0.1
Other outdoor crops	0.0	0.0
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages	0	0
Stores	1	1
Glasshouses	37	44
Equipment	30	33
Livestock	0	0
Other	32	23
Total	100	100
Tenant's capital (£)	702,398	809,191

** no premium figures, sample too small*

Table 2.9 Specialist glass businesses (50% or more of crop output from glasshouse production) - mainly ornamental crops*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses		5		5		5
Productive cropping area (ha)		0.67		0.67		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	425,690		634,868		100.0	
Variable costs						
Seed & young plants	107,452		160,252		25.2	
Fertilisers & composts	30,481		45,458		7.2	
Crop protection	5,885		8,777		1.4	
Market charges	18,424		27,478		4.3	
Packing materials	28,700		42,802		6.7	
Horticultural sundries	12,608		18,804		3.0	
Glasshouse fuel	11,452		17,079		2.7	
Other variable costs	0		0		0.0	
Total variable costs	215,002		320,650		50.5	
Total gross margin	210,688		314,217		49.5	
Fixed costs						
Labour:						
Regular paid	106,921		159,460		25.1	
Regular unpaid	45,009		67,125		10.6	
Casual labour	1,415		2,111		0.3	
Power & machinery costs:						
Contract & hire	1,737		2,591		0.4	
Fuel & electricity	15,473		23,076		3.6	
Repairs	2,723		4,062		0.6	
Machinery depreciation	4,738		7,066		1.1	
Glasshouse depreciation	18,883		28,161		4.4	
Rent (incl. imputed)	14,151		21,104		3.3	
Other costs:						
Occupier's repairs	4,727		7,049		1.1	
Permanent crop depreciation	0		0		0.0	
Water	517		770		0.1	
Sundries	24,600		36,688		5.8	
Total fixed costs	240,893		359,264		56.6	
Management & investment income	-30,205		-45,047		-7.1	
Minus: management salaries	0		0		0.0	
Plus: farmer & spouse labour	37,975		56,635		8.9	
Net farm income	7,770		11,589		1.8	
Farm business income	-15,297		-22,814		-3.6	

* Data is derived from a modest sample size and thus there is a lower degree of confidence in the figures

* 2022/23 sample too small to publish

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops		
Flowers & nursery stock		87.4
Tomatoes		0.0
Lettuce		0.0
Soft fruit		0.0
Other glasshouse crops		0.6
Outdoor crops		
Flowers & nursery stock		12.0
Vegetables		0.0
Fruit		0.0
Other outdoor crops		0.0
Total		100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages		10
Stores		12
Glasshouses		42
Equipment		10
Livestock		0
Other		25
Total		100

Tenant's capital (£)	1,247,981
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Table 2.10 All specialist fruit businesses

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	34	33	34	33	34	33
Productive cropping area (ha)	13.21	10.66	13.21	10.66		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	241,826	131,945	18,307	12,374	100.0	100.0
Variable costs						
Seed & young plants	897	545	68	51	0.4	0.4
Fertilisers & composts	1,965	1,643	149	154	0.8	1.2
Crop protection	8,797	7,542	666	707	3.6	5.7
Market charges	19,255	11,656	1,458	1,093	8.0	8.8
Packing materials	8,936	9,445	677	886	3.7	7.2
Horticultural sundries	5,190	10,323	393	968	2.1	7.8
Glasshouse fuel	0	0	0	0	0.0	0.0
Other variable costs	698	445	53	42	0.3	0.3
Total variable costs	45,738	41,598	3,463	3,901	18.9	31.5
Total gross margin	196,088	90,346	14,845	8,473	81.1	68.5
Fixed costs						
Labour:						
Regular paid	22,555	15,167	1,708	1,422	9.3	11.5
Regular unpaid	30,400	25,772	2,301	2,417	12.6	19.5
Casual labour	23,507	14,399	1,780	1,350	9.7	10.9
Power & machinery costs:						
Contract & hire	7,012	7,188	531	674	2.9	5.4
Fuel & electricity	10,003	10,744	757	1,008	4.1	8.1
Repairs	4,918	4,452	372	418	2.0	3.4
Machinery depreciation	7,787	5,376	590	504	3.2	4.1
Glasshouse depreciation	454	69	34	6	0.2	0.1
Rent (incl. imputed)	22,454	9,236	1,700	866	9.3	7.0
Other costs:						
Occupier's repairs	9,064	4,559	686	428	3.7	3.5
Permanent crop depreciation	5,651	3,206	428	301	2.3	2.4
Water	975	611	74	57	0.4	0.5
Sundries	10,368	9,987	785	937	4.3	7.6
Total fixed costs	155,149	110,768	11,746	10,388	64.2	84.0
Management & investment income	40,938	-20,422	3,099	-1,915	16.9	-15.5
Minus: management salaries	67	196	5	18	0.0	0.1
Plus: farmer & spouse labour	20,859	24,569	1,579	2,304	8.6	18.6
Net farm income	61,731	3,951	4,673	371	25.5	3.0
Farm business income	73,931	8,103	5,597	760	30.6	6.1

Premium businesses	Per	Per £100	Crop output per cent of total crop output (%)		
	hectare	of gross	Average	Average	Premium
	2023/24	output	2022/23	2023/24	2023/24
		2023/24			
Number of businesses	18	18			
Productive cropping area (ha)	22.67				
	£ per hectare	average %			
Gross output	14,598	100.0			
Variable costs					
Seed & young plants	70	0.5			
Fertilisers & composts	210	1.4			
Crop protection	849	5.8			
Market charges	1,991	13.6			
Packing materials	1,144	7.8			
Horticultural sundries	745	5.1			
Glasshouse fuel	0	0.0			
Other variable costs	57	0.4			
Total variable costs	5,065	34.7			
Total gross margin	9,533	65.3			
Fixed costs					
Labour:			Average	Average	Premium
			2022/23	2023/24	2023/24
Regular paid	1,534	10.5			
Regular unpaid	988	6.8			
Casual labour	1,779	12.2			
Power & machinery costs:					
Contract & hire	1,060	7.3			
Fuel & electricity	760	5.2			
Repairs	420	2.9			
Machinery depreciation	457	3.1			
Glasshouse depreciation	12	0.1			
Rent (incl. imputed)	641	4.4			
Other costs:					
Occupier's repairs	404	2.8			
Permanent crop depreciation	469	3.2			
Water	55	0.4			
Sundries	762	5.2			
Total fixed costs	9,342	64.0			
Management & investment income	191	1.3			
Minus: management salaries	35	0.2			
Plus: farmer & spouse labour	824	5.6			
Net farm income	980	6.7			
Farm business income	1,327	9.1			
			Distribution of tenant's type capital (%)		
			Average	Average	Premium
			2022/23	2023/24	2023/24
Top fruit					
Dessert apples			61.2	62.0	67.9
Culinary apples			3.0	2.3	3.3
Cider apples			5.7	6.2	7.3
Plums			5.8	2.3	0.7
Pears			3.2	4.5	5.5
Other top fruit			4.4	3.3	4.0
Soft fruit					
Strawberries			0.0	0.0	0.0
Raspberries			7.7	5.6	7.9
Blackcurrants			1.6	0.8	0.7
Other soft fruit			3.4	11.2	0.0
Other crops			4.1	1.8	2.6
Total			100.0	100.0	100.0
			Distribution of tenant's type capital (%)		
			Average	Average	Premium
			2022/23	2023/24	2023/24
Crops & tillages			9	8	10
Stores			4	4	3
Glasshouses			0	0	0
Equipment			34	21	19
Livestock			1	0	0
Other			53	68	69
Total			100	100	100
Tenant's capital (£)			409,315	370,587	905,086

Table 2.11 Specialist fruit businesses, mainly top fruit

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	21	22	21	22	21	22
Productive cropping area (ha)	9.99	7.87	9.99	7.87		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	153,018	118,452	15,323	15,045	100.0	100.0
Variable costs						
Seed & young plants	182	76	18	10	0.1	0.1
Fertilisers & composts	1,090	1,232	109	157	0.7	1.0
Crop protection	9,027	6,599	904	838	5.9	5.6
Market charges	21,007	10,674	2,104	1,356	13.7	9.0
Packing materials	10,848	10,330	1,086	1,312	7.1	8.7
Horticultural sundries	6,123	7,894	613	1,003	4.0	6.7
Glasshouse fuel	0	0	0	0	0.0	0.0
Other variable costs	814	611	82	78	0.5	0.5
Total variable costs	49,092	37,416	4,916	4,752	32.1	31.6
Total gross margin	103,925	81,035	10,407	10,293	67.9	68.4
Fixed costs						
Labour:						
Regular paid	14,481	11,393	1,450	1,447	9.5	9.6
Regular unpaid	24,531	22,715	2,457	2,885	16.0	19.2
Casual labour	18,836	9,129	1,886	1,160	12.3	7.7
Power & machinery costs:						
Contract & hire	9,288	9,002	930	1,143	6.1	7.6
Fuel & electricity	8,400	8,538	841	1,084	5.5	7.2
Repairs	4,917	4,649	492	590	3.2	3.9
Machinery depreciation	5,685	5,396	569	685	3.7	4.6
Glasshouse depreciation	84	39	8	5	0.1	0.0
Rent (incl. imputed)	9,057	7,810	907	992	5.9	6.6
Other costs:						
Occupier's repairs	2,688	3,924	269	498	1.8	3.3
Permanent crop depreciation	7,027	3,481	704	442	4.6	2.9
Water	662	569	66	72	0.4	0.5
Sundries	8,145	9,304	816	1,182	5.3	7.9
Total fixed costs	113,802	95,949	11,396	12,187	74.4	81.0
Management & investment income	-9,877	-14,914	-989	-1,894	-6.5	-12.6
Minus: management salaries	102	269	10	34	0.1	0.2
Plus: farmer & spouse labour	22,011	21,570	2,204	2,740	14.4	18.2
Net farm income	12,032	6,387	1,205	811	7.9	5.4
Farm business income	14,961	9,783	1,498	1,243	9.8	8.3

Premium businesses*	Per hectare	Per £100 of gross output	Crop output per cent of total crop output (%)		
	2023/24	2023/24	Average 2022/23	Average 2023/24	Premium 2023/24
Number of businesses	12	12			
Productive cropping area (ha)	15.07				
	£ per hectare	average %			
Gross output	18,672	100.0			
Variable costs					
Seed & young plants	17	0.1			
Fertilisers & composts	196	1.0			
Crop protection	1,036	5.5			
Market charges	2,756	14.8			
Packing materials	474	2.5			
Horticultural sundries	1,408	7.5			
Glasshouse fuel	0	0.0			
Other variable costs	143	0.8			
Total variable costs	6,030	32.3			
Total gross margin	12,642	67.7			
Fixed costs					
Labour:			Average 2022/23	Average 2023/24	Premium 2023/24
Regular paid	1,479	7.9			
Regular unpaid	1,789	9.6			
Casual labour	1,224	6.6			
Power & machinery costs:					
Contract & hire	2,519	13.5			
Fuel & electricity	786	4.2			
Repairs	452	2.4			
Machinery depreciation	697	3.7			
Glasshouse depreciation	13	0.1			
Rent (incl. imputed)	764	4.1			
Other costs:					
Occupier's repairs	300	1.6			
Permanent crop depreciation	824	4.4			
Water	76	0.4			
Sundries	860	4.6			
Total fixed costs	11,783	63.1			
Management & investment income	858	4.6			
Minus: management salaries	0	0.0			
Plus: farmer & spouse labour	1,621	8.7			
Net farm income	2,480	13.3			
Farm business income	2,742	14.7			
			Distribution of tenant's type capital (%)		
			Average 2022/23	Average 2023/24	Premium 2023/24
Top fruit					
Dessert apples			77.2	81.2	80.6
Culinary apples			2.6	1.6	2.8
Cider apples			5.8	8.0	10.9
Plums			6.4	1.8	0.0
Pears			4.1	3.5	4.3
Other top fruit			3.4	3.5	0.7
Soft fruit					
Strawberries			0.0	0.0	0.0
Raspberries			0.0	0.0	0.0
Blackcurrants			0.0	0.0	0.0
Other soft fruit			0.0	0.0	0.0
Other crops			0.5	0.5	0.7
Total			100.0	100.0	100.0
			Distribution of tenant's type capital (%)		
			Average 2022/23	Average 2023/24	Premium 2023/24
Crops & tillages			11	8	14
Stores			4	3	1
Glasshouses			0	0	0
Equipment			26	24	23
Livestock			1	1	1
Other			58	65	61
Total			100	100	100
Tenant's capital (£)	359,719	324,088	734,297		

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Table 2.12 Specialist fruit businesses, mainly top fruit-excluding cider

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	16	16	16	16	16	16
Productive cropping area (ha)	10.49	6.60	10.49	6.60		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	202,378	112,437	19,293	17,042	100.0	100.0
Variable costs						
Seed & young plants	257	39	24	6	0.1	0.0
Fertilisers & composts	1,120	784	107	119	0.6	0.7
Crop protection	12,370	6,297	1,179	955	6.1	5.6
Market charges	30,552	10,985	2,913	1,665	15.1	9.8
Packing materials	15,885	10,847	1,514	1,644	7.8	9.6
Horticultural sundries	8,627	8,134	822	1,233	4.3	7.2
Glasshouse fuel	0	0	0	0	0.0	0.0
Other variable costs	0	0	0	0	0.0	0.0
Total variable costs	68,810	37,086	6,560	5,621	34.0	33.0
Total gross margin	133,568	75,351	12,733	11,421	66.0	67.0
Fixed costs						
Labour:						
Regular paid	20,158	11,284	1,922	1,710	10.0	10.0
Regular unpaid	24,591	21,433	2,344	3,249	12.2	19.1
Casual labour	27,178	9,272	2,591	1,405	13.4	8.2
Power & machinery costs:						
Contract & hire	12,017	8,965	1,146	1,359	5.9	8.0
Fuel & electricity	11,201	8,473	1,068	1,284	5.5	7.5
Repairs	5,856	4,243	558	643	2.9	3.8
Machinery depreciation	7,474	4,915	713	745	3.7	4.4
Glasshouse depreciation	123	41	12	6	0.1	0.0
Rent (incl. imputed)	10,816	7,012	1,031	1,063	5.3	6.2
Other costs:						
Occupier's repairs	3,679	3,662	351	555	1.8	3.3
Permanent crop depreciation	9,292	3,162	886	479	4.6	2.8
Water	793	554	76	84	0.4	0.5
Sundries	10,190	8,400	971	1,273	5.0	7.5
Total fixed costs	143,367	91,418	13,668	13,856	70.8	81.3
Management & investment income	-9,799	-16,067	-934	-2,435	-4.8	-14.3
Minus: management salaries	149	283	14	43	0.1	0.3
Plus: farmer & spouse labour	22,026	20,931	2,100	3,173	10.9	18.6
Net farm income	12,078	4,581	1,151	694	6.0	4.1
Farm business income	14,086	7,100	1,343	1,076	7.0	6.3

Premium businesses*	Per hectare	Per £100 of gross output	Crop output per cent of total crop output (%)		
	2023/24	2023/24	Average 2022/23	Average 2023/24	Premium 2023/24
Number of businesses	8	8			
Productive cropping area (ha)	11.58				
	£ per hectare	average %			
Gross output	24,581	100.0			
Variable costs					
Seed & young plants	14	0.1			
Fertilisers & composts	132	0.5			
Crop protection	1,391	5.7			
Market charges	4,171	17.0			
Packing materials	736	3.0			
Horticultural sundries	2,123	8.6			
Glasshouse fuel	0	0.0			
Other variable costs	0	0.0			
Total variable costs	8,568	34.9			
Total gross margin	16,013	65.1			
Fixed costs					
Labour:					
Regular paid	1,966	8.0			
Regular unpaid	1,968	8.0			
Casual labour	1,785	7.3			
Power & machinery costs:					
Contract & hire	3,885	15.8			
Fuel & electricity	1,065	4.3			
Repairs	508	2.1			
Machinery depreciation	892	3.6			
Glasshouse depreciation	20	0.1			
Rent (incl. imputed)	700	2.8			
Other costs:					
Occupier's repairs	259	1.1			
Permanent crop depreciation	1,166	4.7			
Water	109	0.4			
Sundries	860	3.5			
Total fixed costs	15,184	61.8			
Management & investment income	830	3.4			
Minus: management salaries	0	0.0			
Plus: farmer & spouse labour	1,860	7.6			
Net farm income	2,690	10.9			
Farm business income	2,727	11.1			
			Distribution of tenant's type capital (%)		
			Average 2022/23	Average 2023/24	Premium 2023/24
Top fruit					
Dessert apples			82.2	88.3	90.7
Culinary apples			2.8	1.8	3.2
Cider apples			0.0	0.1	0.0
Plums			6.8	1.9	0.0
Pears			4.9	6.9	4.8
Other top fruit			2.9	0.6	0.8
Soft fruit					
Strawberries			0.0	0.0	0.0
Raspberries			0.0	0.0	0.0
Blackcurrants			0.0	0.0	0.0
Other soft fruit			0.0	0.0	0.0
Other crops			0.4	0.4	0.5
Total			100.0	100.0	100.0
			Distribution of tenant's type capital (%)		
			Average 2022/23	Average 2023/24	Premium 2023/24
Crops & tillages			14	9	16
Stores			2	3	1
Glasshouses			0	0	0
Equipment			27	22	22
Livestock			0	0	0
Other			57	66	60
Total			100	100	100
Tenant's capital (£)	445,448	304,571	727,567		

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Table 2.13 Specialist fruit businesses, cider*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses		6		6		6
Productive cropping area (ha)		32.68		32.68		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output		235,410		7,203		100.0
Variable costs						
Seed & young plants		794		24		0.3
Fertilisers & composts		9,957		305		4.2
Crop protection		12,461		381		5.3
Market charges		4,628		142		2.0
Packing materials		265		8		0.1
Horticultural sundries		3,227		99		1.4
Glasshouse fuel		0		0		0.0
Other variable costs		12,498		382		5.3
Total variable costs		43,829		1,341		18.6
Total gross margin		191,581		5,862		81.4
Fixed costs						
Labour:						
Regular paid		13,509		413		5.7
Regular unpaid		47,634		1,457		20.2
Casual labour		6,342		194		2.7
Power & machinery costs:						
Contract & hire		9,719		297		4.1
Fuel & electricity		9,786		299		4.2
Repairs		12,550		384		5.3
Machinery depreciation		14,758		452		6.3
Glasshouse depreciation		0		0		0.0
Rent (incl. imputed)		23,310		713		9.9
Other costs:						
Occupier's repairs		9,019		276		3.8
Permanent crop depreciation		9,691		297		4.1
Water		859		26		0.4
Sundries		26,888		823		11.4
Total fixed costs		184,067		5,632		78.2
Management & investment income		7,514		230		3.2
Minus: management salaries		0		0		0.0
Plus: farmer & spouse labour		34,009		1,041		14.4
Net farm income		41,523		1,270		17.6
Farm business income		61,951		1,896		26.3

* Data is derived from a modest sample size and thus there is a lower degree of confidence in the figures

* 2022/23 sample too small to publish

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Top fruit		
Dessert apples		0.0
Culinary apples		0.0
Cider apples		97.7
Plums		0.0
Pears		0.0
Other top fruit		0.3
Soft fruit		
Strawberries		0.0
Raspberries		0.0
Blackcurrants		0.0
Other soft fruit		0.0
Other crops		2.0
Total		100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages		1
Stores		3
Glasshouses		0
Equipment		36
Livestock		7
Other		53
Total		100
Tenant's capital (£)		703,623

** no premium figures, sample too small*

Table 2.14 All specialist hardy nursery stock businesses*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	8	8	8	8	8	8
Productive cropping area (ha)	4.69	2.70	4.69	2.70		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	915,164	939,655	195,202	347,476	100.0	100.0
Variable costs						
Seed & young plants	288,559	270,711	61,549	100,107	31.5	28.8
Fertilisers & composts	11,928	11,662	2,544	4,312	1.3	1.2
Crop protection	3,175	2,543	677	940	0.3	0.3
Market charges	21,500	21,822	4,586	8,070	2.3	2.3
Packing materials	8,475	5,768	1,808	2,133	0.9	0.6
Horticultural sundries	18,416	14,451	3,928	5,344	2.0	1.5
Glasshouse fuel	710	373	151	138	0.1	0.0
Other variable costs	0	1,799	0	665	0.0	0.2
Total variable costs	352,762	329,128	75,243	121,709	38.5	35.0
Total gross margin	562,401	610,526	119,959	225,768	61.5	65.0
Fixed costs						
Labour:						
Regular paid	204,874	191,144	43,699	70,683	22.4	20.3
Regular unpaid	25,886	29,857	5,521	11,041	2.8	3.2
Casual labour	26,528	36,846	5,658	13,626	2.9	3.9
Power & machinery costs:						
Contract & hire	24,200	35,475	5,162	13,118	2.6	3.8
Fuel & electricity	19,583	15,223	4,177	5,629	2.1	1.6
Repairs	11,695	11,909	2,495	4,404	1.3	1.3
Machinery depreciation	17,988	18,529	3,837	6,852	2.0	2.0
Glasshouse depreciation	482	706	103	261	0.1	0.1
Rent (incl. imputed)	16,742	26,314	3,571	9,731	1.8	2.8
Other costs:						
Occupier's repairs	6,407	21,343	1,367	7,892	0.7	2.3
Permanent crop depreciation	0	0	0	0	0.0	0.0
Water	1,905	1,658	406	613	0.2	0.2
Sundries	57,741	70,864	12,316	26,205	6.3	7.5
Total fixed costs	414,032	459,869	88,312	170,056	45.2	48.9
Management & investment income	148,370	150,658	31,647	55,712	16.2	16.0
Minus: management salaries	0	0	0	0	0.0	0.0
Plus: farmer & spouse labour	23,781	27,442	5,073	10,148	2.6	2.9
Net farm income	172,151	178,100	36,719	65,860	18.8	19.0
Farm business income	167,958	167,744	35,825	62,030	18.4	17.9

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Hardy nursery stock		
Glasshouse crops	18.5	18.7
Outdoor crops	81.5	81.1
Other crops	0.0	0.2
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages	23	29
Stores	3	3
Glasshouses	0	1
Equipment	18	20
Livestock	0	1
Other	56	48
Total	100	100

Tenant's capital (£)	1,437,728	1,409,815
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** no premium figures, sample too small*

Table 2.15 All other horticulture businesses

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	24	22	24	22	24	22
Productive cropping area (ha)	41.08	18.88	41.08	18.88		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	562,896	345,561	13,701	18,301	100.0	100.0
Variable costs						
Seed & young plants	32,110	20,962	782	1,110	5.7	6.1
Fertilisers & composts	24,054	11,996	585	635	4.3	3.5
Crop protection	14,026	9,794	341	519	2.5	2.8
Market charges	21,958	11,951	534	633	3.9	3.5
Packing materials	14,662	15,450	357	818	2.6	4.5
Horticultural sundries	29,744	14,335	724	759	5.3	4.1
Glasshouse fuel	267	61	6	3	0.0	0.0
Other variable costs	1,560	6	38	0	0.3	0.0
Total variable costs	138,380	84,554	3,368	4,478	24.6	24.5
Total gross margin	424,516	261,007	10,333	13,823	75.4	75.5
Fixed costs						
Labour:						
Regular paid	90,445	54,090	2,201	2,865	16.1	15.7
Regular unpaid	36,883	39,573	898	2,096	6.6	11.5
Casual labour	93,443	63,251	2,274	3,350	16.6	18.3
Power & machinery costs:						
Contract & hire	17,692	13,406	431	710	3.1	3.9
Fuel & electricity	27,615	15,566	672	824	4.9	4.5
Repairs	16,627	13,216	405	700	3.0	3.8
Machinery depreciation	30,326	15,978	738	846	5.4	4.6
Glasshouse depreciation	1,644	1,124	40	60	0.3	0.3
Rent (incl. imputed)	34,416	24,776	838	1,312	6.1	7.2
Other costs:						
Occupier's repairs	10,745	5,702	262	302	1.9	1.7
Permanent crop depreciation	5,385	3,868	131	205	1.0	1.1
Water	1,093	1,188	27	63	0.2	0.3
Sundries	21,439	18,417	522	975	3.8	5.3
Total fixed costs	387,754	270,155	9,438	14,308	68.9	78.2
Management & investment income	36,761	-9,148	895	-484	6.5	-2.6
Minus: management salaries	8	38	0	2	0.0	0.0
Plus: farmer & spouse labour	31,638	35,224	770	1,865	5.6	10.2
Net farm income	68,392	26,038	1,665	1,379	12.2	7.5
Farm business income	59,294	22,661	1,443	1,200	10.5	6.6

Premium businesses*	Per	Per £100	Crop output per cent of total crop output (%)		
	hectare	of gross	Average	Average	Premium
	2023/24	output	2022/23	2023/24	2023/24
		2023/24			
Number of businesses	12	12			
Productive cropping area (ha)	62.93				
	<i>£ per hectare</i>	<i>average %</i>			
Gross output	17,521	100.0			
Variable costs					
Seed & young plants	1,115	6.4	Glasshouse crops	6.0	5.9
Fertilisers & composts	724	4.1	Outdoor vegetables:		
Crop protection	472	2.7	Brassicas	1.0	1.6
			Legumes	0.4	0.4
Market charges	783	4.5	Salad crops	0.0	0.0
Packing materials	545	3.1	Other outdoor vegetables	27.0	27.8
Horticultural sundries	868	5.0			
Glasshouse fuel	3	0.0	Flowers & nursery stock	17.2	7.8
Other variable costs	0	0.0	Soft fruit	34.3	42.9
			Top fruit	0.0	0.1
			Other crops	14.1	13.4
Total variable costs	4,510	25.7	Total	100.0	100.0
Total gross margin	13,012	74.3			
Fixed costs					
Labour:					
Regular paid	2,489	14.2	Crops & tillages	6	3
Regular unpaid	456	2.6	Stores	9	14
Casual labour	3,942	22.5	Glasshouses	2	3
			Equipment	50	47
Power & machinery costs:			Livestock	2	0
Contract & hire	500	2.9	Other	31	33
Fuel & electricity	754	4.3			
Repairs	677	3.9	Total	100	100
Machinery depreciation	752	4.3			
Glasshouse depreciation	38	0.2	Tenant's capital (£)	911,462	554,563
Rent (incl. imputed)	1,018	5.8			
Other costs:					
Occupier's repairs	213	1.2			
Permanent crop depreciation	192	1.1			
Water	42	0.2			
Sundries	468	2.7			
Total fixed costs	11,543	65.9			
Management & investment income	1,469	8.4			
Minus: management salaries	3	0.0			
Plus: farmer & spouse labour	384	2.2			
Net farm income	1,850	10.6			
Farm business income	1,398	8.0			

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Table 2.16 Other horticulture businesses, mainly outdoor vegetable crops*

	<i>Per business</i>		<i>Per hectare</i>		<i>Per £100 of gross output</i>	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Number of businesses	7	8	7	8	7	8
Productive cropping area (ha)	8.65	9.16	8.65	9.16		
	<i>Average £/business</i>		<i>Average £/hectare</i>		<i>Average %</i>	
Gross output	137,850	139,286	15,929	15,211	100.0	100.0
Variable costs						
Seed & young plants	5,215	7,423	603	811	3.8	5.3
Fertilisers & composts	2,403	2,124	278	232	1.7	1.5
Crop protection	1,099	4,866	127	531	0.8	3.5
Market charges	497	500	57	55	0.4	0.4
Packing materials	7,285	12,515	842	1,367	5.3	9.0
Horticultural sundries	1,526	1,769	176	193	1.1	1.3
Glasshouse fuel	57	64	7	7	0.0	0.0
Other variable costs	0	0	0	0	0.0	0.0
Total variable costs	18,082	29,261	2,089	3,195	13.1	21.0
Total gross margin	119,768	110,025	13,840	12,015	86.9	79.0
Fixed costs						
Labour:						
Regular paid	29,895	25,789	3,455	2,816	21.7	18.5
Regular unpaid	41,879	47,794	4,839	5,219	30.4	34.3
Casual labour	20,464	14,540	2,365	1,588	14.8	10.4
Power & machinery costs:						
Contract & hire	1,568	3,420	181	373	1.1	2.5
Fuel & electricity	7,443	9,351	860	1,021	5.4	6.7
Repairs	4,112	4,697	475	513	3.0	3.4
Machinery depreciation	7,542	7,538	872	823	5.5	5.4
Glasshouse depreciation	1,379	1,013	159	111	1.0	0.7
Rent (incl. imputed)	12,702	12,959	1,468	1,415	9.2	9.3
Other costs:						
Occupier's repairs	6,081	3,740	703	408	4.4	2.7
Permanent crop depreciation	1,713	1,279	198	140	1.2	0.9
Water	796	1,195	92	131	0.6	0.9
Sundries	11,353	13,708	1,312	1,497	8.2	9.8
Total fixed costs	146,927	147,022	16,978	16,056	106.6	105.6
Management & investment income	-27,159	-36,997	-3,138	-4,040	-19.7	-26.6
Minus: management salaries	28	107	3	12	0.0	0.1
Plus: farmer & spouse labour	36,738	38,766	4,245	4,233	26.7	27.8
Net farm income	9,551	1,662	1,104	181	6.9	1.2
Farm business income	15,858	1,982	1,833	216	11.5	1.4

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

Crop output per cent of total crop output (%)

	Average 2022/23	Average 2023/24
Glasshouse crops	10.2	5.2
Outdoor vegetables:		
Brassicas	15.4	11.4
Legumes	0.0	0.0
Salad crops	0.0	0.0
Other outdoor vegetables	59.4	69.1
Flowers & nursery stock	0.3	0.0
Soft fruit	0.0	5.8
Top fruit	0.0	0.5
Other crops	14.7	8.1
Total	100.0	100.0

Distribution of tenant's type capital (%)

	Average 2022/23	Average 2023/24
Crops & tillages	1	5
Stores	1	4
Glasshouses	5	7
Equipment	35	49
Livestock	0	0
Other	58	34
Total	100	100
 Tenant's capital (£)	 342,659	 243,115

** no premium figures, sample too small*

Table 2.17 Balance sheet data for horticultural businesses

Group	All horticulture		Specialist glass *		Specialist fruit	
Number of businesses	76		13		33	
Harvest year	2023/24 Opening	2023/24 Closing	2023/24 Opening	2023/24 Closing	2023/24 Opening	2023/24 Closing
Assets						
Fixed assets						
Land,buildings & SPS entitlement	660,490	718,629	758,793	840,001	763,688	832,226
Breeding livestock	255	231	0	0	574	524
Machinery & glasshouses	92,117	100,538	144,215	199,984	36,829	40,594
Permanent crops	16,172	16,129	0	0	27,098	25,506
Miscellaneous business assets	67	67	0	0	157	157
Total fixed assets	769,102	835,595	903,008	1,039,985	828,347	899,007
Current assets						
Crops & trading livestock	56,032	55,467	29,605	32,831	15,159	13,318
Goods in store	20,246	21,839	41,198	35,134	6,775	6,215
Liquid assets	147,191	160,545	237,462	236,991	89,301	104,170
Total current assets	223,469	237,850	308,265	304,956	111,235	123,704
Total assets	992,571	1,073,445	1,211,273	1,344,941	939,581	1,022,710
Liabilities						
Bank term loan	34,364	45,646	102,814	187,638	8,014	47,917
Other loans	37,952	48,049	138,408	257,261	31,817	22,533
Bank overdraft	5,792	2,952	33,244	17,487	6,237	2,784
Other short term loans	42,245	58,656	64,366	67,014	15,391	23,751
Total external liabilities	120,353	155,303	338,832	529,399	61,459	96,985
Net worth	872,218	918,142	872,441	815,542	878,122	925,726
Percentage equity (%)	87.9%	85.5%	72.0%	60.6%	93.5%	90.5%

Group	Specialist HNS *		Other horticulture	
Number of businesses	8		22	
Harvest year	2023/24 Opening	2023/24 Closing	2023/24 Opening	2023/24 Closing
Assets				
Fixed assets				
Land,buildings & SPS entitlement	625,073	694,467	494,208	519,400
Breeding livestock	0	0	39	29
Machinery & glasshouses	135,124	141,941	128,147	130,014
Permanent crops	0	0	17,133	19,492
Miscellaneous business assets	0	0	0	0
Total fixed assets	760,197	836,409	639,528	668,935
Current assets				
Crops & trading livestock	206,456	206,198	7,810	7,798
Goods in store	19,786	21,121	35,198	42,866
Liquid assets	321,932	346,458	68,773	75,155
Total current assets	548,174	573,777	111,781	125,819
Total assets	1,308,371	1,410,185	751,309	794,754
Liabilities				
Bank term loan	55,882	5,123	36,695	29,126
Other loans	0	0	46,003	59,964
Bank overdraft	0	0	941	929
Other short term loans	82,916	142,280	44,805	43,718
Total external liabilities	138,798	147,403	128,444	133,737
Net worth	1,169,573	1,262,782	622,865	661,017
Percentage equity (%)	89.4%	89.5%	82.9%	83.2%

* Data is derived from a very small sample size and thus there is a lower degree of confidence in the figures

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Glossary

Costs

Expenditure plus opening valuation less closing valuation (where appropriate). Interest on borrowed capital, including bank overdrafts is not included in these calculations.

Farm Business Income (FBI)

Represents the return to all unpaid labour (farmers, spouses and others with an entrepreneurial interest in the farm business) and to all their capital invested in the farm business including land and farm buildings. It is defined as Total Farm Output (TFO) minus cost (C): where TFO is defined as the sum of output from: crop enterprises, adjustment for disposal of previous crops, livestock enterprises, separable non-agricultural diversifications, basic payment scheme, agri-environmental payments, other grants and subsidies, miscellaneous receipts; C is defined as variable costs plus fixed costs.

Farm crops

Comprise cereals and other non-horticultural cash crops, fodder crops and grassland.

Fixed costs

These include rent (or imputed rent), regular wages, unpaid manual labour, casual labour, power and machinery costs, glasshouse depreciation, building and general repairs, insurance, water, office expenses and miscellaneous expenditure.

Gross output

Total revenue inclusive of marketing charges, where known, adjusted for changes in valuation of crops and tillage, and less purchases of livestock, or produce for resale. Gross output per hectare reflects the intensity of the system as well as the yields and prices obtained.

Labour

Covers not only the costs of hired labour, but also an appropriate allowance for the unpaid manual labour of the grower and members of the family.

Management and investment income

Total gross output less all costs (including the value of unpaid labour) other than salaried management. It represents the reward to management and use of 'tenant's capital' whether that capital is borrowed or not.

Management salaries

Includes all paid managerial input and represents that part of total paid labour which relates to managerial work

Marketing charges

Include, where known, packhouse charges, paid carriage and commission and handling charges levied on sales.

Net farm income

Represents the return to the grower and spouse for their manual labour as well as for their management and capital investment.

Occupier's repairs

This includes maintenance of glass and the associated heating equipment, as well as traditional tenant type repairs.

Per £100 gross output

Shows the relative importance of the main resources used in each unit product, and in total provide a useful measure of profitability.

Power and machinery

Include contract and hire, fuel, electricity, repairs and an allowance for depreciation. A deduction is made for the private use of vehicles. Machinery depreciation is calculated on a 'replacement cost' basis.

Premium results

Farm performance is measured as the ratio of farm business output to farm business costs. An imputed value for unpaid manual labour, including that of the farmer and spouse is added to farm business costs. The value of paid managerial input is subtracted. The farms are ranked in descending order according to this ratio and allocated to quartiles with the top quartile (25 percent) representing the high performance band (Premium Group). Note that the farm weights are used to allocate farms to quartiles so the number of farms in a quartile will not necessarily be equivalent to a quarter of the sample.

Rent

In the case of an owner occupier, an imputed rent is charged in accordance with what a tenant in similar circumstances, including length of occupation, would be paying.

Standards

Average results are drawn from all businesses in a particular group.

Tenant's capital

Assets normally provided by tenants and includes growing crops, stores, machinery, livestock, cash and other assets needed to run the business. Permanent crops (including orchards) and glasshouses are also considered to be tenant-type capital. It represents approximately the capital currently invested in the horticultural business. The difficulties involved in making realistic assessments of tenant's capital, particularly of permanent fruit crops, should be kept in mind when interpreting these results.

Total gross margin

This is the difference between total gross output and total variable costs and measures the contribution of the business towards covering its fixed costs and providing for a profit.

Variable costs

These vary in direct proportion to the size of each business enterprise and include all purchased seed & plants, fertiliser & composts, crop protection, market charges, packing materials, horticultural sundries, glasshouse fuel and other variable costs.

Abbreviations used in this Publication

/	per
£	pounds (sterling)
Defra	Department for Environment, Food and Rural Affairs
Ave	Average
depn.	Depreciation
Fert	Fertiliser
ha	hectare
HNS	Hardy nursery stock
no.	number
n/a	not applicable

Rounding

Totals are calculated from unrounded components and may not therefore be the total of the rounded components shown.

Derivation of Farm Business Income

Net Farm Income

Plus:

Value of unpaid labour [excluding farmer & spouse; already taken into account in deriving Net Farm Income]

Imputed rent and rental value

Less:

Net interest payments

Ownership charges [buildings & works depreciation; insurance of farm buildings; landlord-type repairs and upkeep]

Director's remuneration

Equals:

Farm Business Income

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FBS
Farm Business Survey



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