

FBS

Farm Business Survey



Department
for Environment
Food & Rural Affairs



THE FIELD BOOK

Farm Business Survey Key Results 2024/25

A summary of farm business performance across sectors in England

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FOREWORD



This report presents key results from the Farm Business Survey (FBS), providing an overview of farm business performance across England.

The survey draws on data from 1,426 farms for the 2024/25 financial year (2024 harvest). These results are weighted to provide representative estimates of the wider farming population. The sample covers around 90% of the farmed area and approximately 95% of total agricultural output in England.

The Farm Business Survey plays an important role in improving understanding of the economic performance of farm businesses. The data collected supports agricultural policy development, industry analysis, and provides valuable benchmarking information for farmers and advisers.

Promar International Ltd would like to extend sincere thanks to all farmers who voluntarily provided their financial and physical data. Their continued participation is essential to the success of the survey and ensures the robustness of the results presented.

The data in this report were collected on behalf of, and funded by, the Department for Environment, Food and Rural Affairs (Defra) and are subject to Crown Copyright.

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Photographs of Farm Business Survey participants kindly supplied by Promar.

WHOLE FARM RESULTS FOR YEAR 2024/2025

Introduction

The Farm Business Survey (FBS) was established in 1936 to collect information on the economic condition of farming in England.

The Sample

The data presented in this report are based on a sample of 1,426 farms participating in the Farm Business Survey in England. The results are weighted to provide representative estimates for the FBS population, which includes farms with a minimum Standard Output (SO) of £21,000.

The accounting period covered includes farms with a year-end between 31st December 2024 and 30th April 2025.

All sample surveys, including the FBS, are subject to sampling error as they do not represent the entire population. The figures presented should therefore be regarded as estimates and carry a degree of uncertainty. Smaller sample sizes are more likely to result in greater sampling variation, reducing the confidence that can be placed in the estimates.

Further details on the FBS sample can be found in Defra publications:

www.gov.uk/government/collections/farm-business-survey

Farm Types

Farm types in this report are based on Farm Business Survey classifications, which use Standard Outputs (SO).

Further information is available in the Defra guidance:

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



Region Split

England is split into 3 regions as per the following map:

NORTH

EAST

WEST

Please note that North Lincolnshire and North-East Lincolnshire are in the North group, as well as Yorkshire and Cheshire.

Lincolnshire, Derbyshire, Northamptonshire, Oxfordshire, Berkshire, Hampshire and the Isle of Wight are in the East group.

Shropshire and Staffordshire are in the West group.

PRESENTATION OF RESULTS

In order to compare results from farms with differing circumstances certain modifications and adjustments have to be made to the account. The main adjustments in the accounts are as follows:

1. All farms are treated as tenanted with a Rental Value imputed for owner-occupied land.
2. Labour costs for farmer and spouse and unpaid family labour are based on the time spent on performing manual work, valued at an appropriate wage rate.
3. Income received under the Basic Payment Scheme was treated on an 'as due' basis and is shown separately in the results. Environmental payments are included in miscellaneous output. All Environmental Stewardship payments have been included in the account only if they had been received during the financial year.
4. Fixed assets are valued at conservative market prices except for machinery and equipment which are valued at current replacement costs. Trading livestock and crops are valued at estimated market prices.

This report shows three profit indicators:

Management & Investment Income (MII)

is defined as the return to the farmer and spouse for their management and on the tenant-type capital of the business. Management & Investment Income is Net Farm Income minus an imputed cost for the manual labour of the farmer and spouse.

Net Farm Income (NFI)

assumes all farms are tenanted and that all tenant type assets are owned by the farmer. It represents the return to the farmer and spouse for their manual and managerial labour and on tenant type capital in livestock, crops, machinery, etc., but excluding land and buildings. It is calculated before deduction of interest payments on any farming loans and also excludes interest earned on any financial assets owned. (Breeding Livestock Appreciation (BLSA) is excluded from total farm output and, therefore, is not included in Net Farm Income).

Farm Business Income (FBI) for sole traders and partnerships represents the financial return to all unpaid labour (farmers and spouses, non-principal partners and directors and their spouses and family workers) and on all their capital invested in the farm business, including land and buildings.

Results are presented for eleven farm types, for each group the average and top 25% of results for 2024/25 year are presented. All farms are presented in terms of MII per hectare except from Specialist Pig and Poultry Farms, these are presented in terms of MII per farm.

The second section of the report presents the gross margin results for a range of crop and livestock enterprises. For both the group results and the gross margin results data has not been published where there are less than five farms in the sample (asterisks (**)) denote this in individual tables). Users should always check the sample size when examining this data; the smaller the sample the less confidence there is in the results.

Top 25% farms are calculated within each farm type by 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.

Please Note – In the following tables of results, an asterisk (*) denotes where a part of the table was derived from data with less than 15 observations in the sample which reduces the robustness of the results. Where a double asterisk (**) is shown there are less than 5 data points so no values could be published. A triple asterisk (***) indicates secondary suppression, to avoid identifying the number of farms in other columns.

	All Farms	Top 25%	North	East	West
Number of Businesses	273	76	63	151	59
Productive Cropping Area (ha)	210.5	277.2	161.1	248.0	179.3
GROSS OUTPUT					
Wheat	476	509	523	485	404
Barley	197	234	210	200	174
Potatoes	5	7	13	0	11
Oilseed rape	84	84	116	79	69
Other crops	158	199	100	195	101
Straw etc	107	113	131	70	198
Livestock	67	55	138	31	110
BPS	99	97	109	94	105
Miscellaneous	564	712	478	592	560
Total output	1756	2010	1818	1745	1732
VARIABLE COSTS					
Seed	84	85	100	84	72
Fertiliser	170	168	194	169	152
Sprays	146	136	159	148	131
Other crop costs	46	48	44	49	39
Feed and livestock costs	30	19	64	14	44
Total variable costs	477	457	561	464	438
FIXED COSTS					
Paid labour	118	115	125	118	109
Unpaid labour	154	97	207	120	207
Contract hire	133	122	118	142	120
Machinery depreciation	138	122	164	130	137
Machinery repairs	80	66	97	74	82
Fuel and oil	65	56	78	59	72
Occupiers repairs	82	70	48	93	79
Rent and rates	293	278	281	303	275
Other farm costs	204	206	193	202	223
Total fixed costs	1268	1133	1312	1242	1305
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	114	75	156	88	157
Net farm income	126	494	102	127	145
Less interest payments	49	44	39	51	54
Plus adjustments	159	170	192	142	182
FARM BUSINESS INCOME	236	620	255	218	273

	All Farms	Top 25%	North	East	West
£ PER HECTARE OF CROP GROWN					
Wheat	1436	1594	1507	1414	1434
Barley	1085	1208	1108	1087	1054
OSR	1327	1423	1352	1345	1249
Beans	894	1139	1072	796	1117
Oats	1072	1171	1157	1079	1020
T PER HECTARE OF CROP GROWN					
Wheat	7.5	8.2	7.7	7.5	7.5
Barley	6.4	6.7	6.6	6.4	6.0
OSR	3.0	3.1	3.1	3.0	2.8
Beans	3.9	4.9	4.6	3.6	4.8
Oats	6.0	6.3	6.5	5.9	6.0
£ PER HECTARE					
Total labour costs	272	212	332	238	316
Total machinery costs	417	367	457	406	412
Total labour & machinery costs	689	579	790	645	728
Machinery / buildings investment	196	175	250	169	226
Interest charges	49	44	39	51	54
Liabilities	1168	1101	953	1207	1253
Tenants capital	3001	2909	3211	2959	2932
Return on tenant's capital (%)	1	11	-1	1	0
Farm business income per £100 of turnover	12	32	12	11	14
Amount of BLSA not included in M.I.I.	6	3	11	3	9

GENERAL CROPPING

(Average £/ha figures) 2024/25

Efficiency factors 2024/25

	All Farms	Top 25%	North*	East	West
Number of Farms	99	26	14	56	29
Average size (hectares)	237.2	240.5	164.1	276.7	195.5
OUTPUT					
Wheat	278	274	171	322	202
Barley	152	165	124	184	78
Potatoes	308	490	650	188	499
Oilseed rape	39	29	34	43	30
Other crops	500	513	115	658	221
Straw etc	168	277	822	78	155
Livestock	88	35	152	77	90
BPS	84	82	71	83	93
Miscellaneous	656	672	1976	556	407
Total output	2272	2536	4114	2188	1775
VARIABLE COSTS					
Seed	124	142	157	118	129
Fertiliser	157	152	133	176	115
Sprays	143	145	152	155	105
Other crop costs	96	47	257	92	44
Feed and livestock costs	40	19	78	36	35
Total variable costs	560	504	777	576	428
FIXED COSTS					
Paid labour	227	167	693	193	136
Unpaid labour	138	111	275	103	182
Contract hire	164	198	181	182	109
Machinery depreciation	141	169	269	126	133
Machinery repairs	101	90	146	93	107
Fuel and oil	77	78	163	68	68
Occupiers repairs	76	48	80	74	80
Rent and rates	280	295	335	292	224
Other farm costs	200	168	342	184	186
Total fixed costs	1406	1324	2484	1315	1225
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	104	72	200	80	132
Net farm income	411	780	1052	376	254
Less interest payments	80	41	120	63	110
Plus adjustments	123	185	133	120	126
FARM BUSINESS INCOME	454	924	1066	433	270

	All Farms	Top 25%	North*	East	West
£ PER HECTARE OF CROP GROWN					
Wheat	1411	1567	1432	1437	1332
Barley	1094	1124	1220	1104	1020
Potatoes	10920	13089	9005	12251	10058
OSR	1245	1919		1180	1541
Beans	783			790	
Oats	1173				856
T PER HECTARE OF CROP GROWN					
Wheat	7.6	8.6	7.1	7.8	7.1
Barley	6.5	6.3	6.8	6.6	5.9
Potatoes	42.6	51.6	39.8	44.1	42.2
OSR	2.5	3.0		2.3	3.5
Beans	3.6			3.8	
Oats	6.6				4.8
£ PER HECTARE					
Total labour costs	366	278	968	296	318
Total machinery costs	484	535	759	470	417
Total labour & machinery costs	850	812	1727	765	734
Machinery / buildings investment	196	236	442	136	262
Interest charges	80	41	120	63	110
Liabilities	1882	1254	1708	1849	2039
Tenants capital	3260	3993	4483	3333	2578
Return on tenant's capital (%)	4	10	10	4	1
Farm business income per £100 of turnover	19	39	27	21	11
Amount of BLSA not included in M.I.I.	8	1	3	6	16

	All Farms	Top 25%	North	East	West
Number of Farms	208	53	62	35	111
Average size (hectares)	163.9	193.5	192.1	199.5	137.1
Average herd size (milking cows)	304	344	402	284	229
OUTPUT					
Dairy	4868	5152	5933	3980	4332
Other cattle	890	1018	902	646	979
Other Livestock	36	35	63	18	20
Wheat and Barley	112	111	111	131	104
Other crops	6	7	2	9	8
Straw etc	56	29	53	31	69
BPS	86	76	76	90	92
Miscellaneous	338	318	295	345	372
Total output	6392	6746	7434	5251	5977
VARIABLE COSTS					
Seed	56	47	51	66	56
Fertiliser	142	138	141	145	142
Sprays & Other Crop Costs	76	63	63	85	82
Feed	1899	1816	2408	1379	1680
Vet and Medicines	154	143	187	123	138
Other Livestock Costs	508	470	691	320	430
Total variable costs	2834	2677	3541	2118	2529
FIXED COSTS					
Paid labour	595	538	668	519	564
Unpaid labour	366	280	296	294	453
Contract hire	334	248	356	324	321
Machinery depreciation	242	247	242	245	241
Machinery repairs	232	186	276	188	213
Fuel and oil	141	126	165	125	128
Occupiers repairs	156	143	179	148	140
Rent and rates	422	442	486	393	380
Other farm costs	406	331	416	364	415
Total fixed costs	2895	2541	3085	2598	2856
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	258	212	200	201	330
Net farm income	921	1740	1009	736	923
Less interest payments	155	109	166	166	141
Plus adjustments	169	174	181	135	173
FARM BUSINESS INCOME	936	1806	1024	704	955

	All Farms	Top 25%	North	East	West
£ PER HECTARE OF CROP GROWN					
Wheat	1386	1517	1368	1313	1437
Barley	963	927	939	973	976
T PER HECTARE OF CROP GROWN					
Wheat	7.5	8.2	7.2	7.1	7.8
Barley	5.8	5.9	5.8	6.0	5.7
£ OUTPUT PER COW					
£ milk value per cow	3571	3754	3677	3653	3448
Litres per cow	9816	8407	8613	8456	11378
Milk price (ppl)	43.7	44.9	42.9	43.2	44.5
Stocking rate	2.1	2.1	2.4	1.8	2.0
£ PER HECTARE					
Total labour costs	961	819	964	812	1019
Total machinery costs	950	807	1039	881	903
Total labour & machinery costs	1911	1626	2004	1693	1921
Machinery / buildings investment	603	702	783	445	515
Interest charges	155	109	166	166	141
Liabilities	3201	2534	3280	3153	3154
Tenants capital	6603	6981	7102	5795	6511
Return on tenant's capital (%)	4.5	11.0	5.3	4.4	3.9
Farm business income per £100 of turnover	15.4	28.4	14.0	14.3	16.9
Amount of BLSA not included in M.I.I.	293	344	319	231	296

	All Farms	Top 25%	North	East*	West*
Number of Farms	49	16	27	9	13
Average size (hectares)	149.5	157.3	158.6	150.6	130.9
Average herd size (milking cows)	247	252	254	210	258
OUTPUT					
Dairy	3973	4727	4086	4245	3509
Other cattle	610	713	573	798	562
Other Livestock	106	52	153	95	5
Wheat and Barley	13	2	20	0	7
Other crops	1	0	2	0	0
Straw etc	23	24	25	1	35
BPS	96	88	98	97	93
Miscellaneous	206	247	234	152	178
Total output	5029	5853	5190	5388	4389
VARIABLE COSTS					
Seed	26	37	18	29	42
Fertiliser	131	141	141	113	119
Sprays & Other Crop Costs	36	37	35	48	31
Feed	1514	1470	1710	1458	1092
Vet and Medicines	125	112	144	124	79
Other Livestock Costs	314	357	320	350	272
Total variable costs	2145	2154	2368	2122	1636
FIXED COSTS					
Paid labour	338	306	346	348	313
Unpaid labour	432	400	401	471	478
Contract hire	191	200	207	106	215
Machinery depreciation	191	204	199	212	156
Machinery repairs	183	146	207	177	129
Fuel and oil	121	113	125	144	95
Occupiers repairs	141	115	173	75	112
Rent and rates	379	441	347	483	378
Other farm costs	313	302	305	354	304
Total fixed costs	2289	2226	2310	2370	2179
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	266	240	257	267	289
Net farm income	861	1713	768	1162	863
Less interest payments	115	120	75	154	180
Plus adjustments	249	328	191	403	275
FARM BUSINESS INCOME	996	1922	884	1411	958

	All Farms	Top 25%	North	East*	West*
£ OUTPUT PER COW					
£ milk value per cow	3109	3277	3203	3762	2412
Litres per cow	7418	7831	7893	8459	5539
Milk price (ppl)	41.7	41.8	40.7	44.1	42.2
Stocking rate	1.8	1.8	1.7	1.8	1.9
£ PER HECTARE					
Total labour costs	771	706	747	819	791
Total machinery costs	686	663	739	639	594
Total labour & machinery costs	1456	1369	1486	1458	1385
Machinery / buildings investment	478	541	527	568	297
Interest charges	115	120	75	154	180
Liabilities	2403	2159	1840	2766	3467
Tenants capital	5514	6757	5199	5922	5962
Return on tenant's capital (%)	4.5	11.1	4.2	8.1	2.7
Farm business income per £100 of turnover	19.4	33.9	17.7	26.6	18.3
Amount of BLSA not included in M.I.I.	271	227	301	149	287

	All Farms	Top 25%	North	East	West
Number of Farms	302	90	69	80	153
Average size (hectares)	104.4	162.2	111.9	123.7	90.7
OUTPUT					
Cattle	694	821	719	400	893
Sheep	266	226	279	234	283
Crops & Other Livestock	70	61	51	44	100
Straw etc	96	95	63	92	118
BPS	95	92	105	81	101
Miscellaneous	533	528	440	584	546
Total output	1755	1824	1657	1435	2041
VARIABLE COSTS					
Seed	25	22	24	16	32
Fertiliser	45	42	52	25	57
Sprays & Other Crop Costs	27	21	22	15	38
Feed	201	204	242	129	231
Vet and Medicines	39	34	42	31	44
Other Livestock Costs	96	82	92	67	119
Total variable costs	434	405	473	284	522
FIXED COSTS					
Paid labour	97	95	81	130	82
Unpaid labour	382	239	329	324	454
Contract hire	93	82	82	79	110
Machinery depreciation	110	100	123	76	129
Machinery repairs	83	64	62	72	101
Fuel and oil	64	51	59	52	76
Occupiers repairs	76	66	67	51	99
Rent and rates	232	198	206	193	274
Other farm costs	210	156	196	202	224
Total fixed costs	1347	1051	1206	1178	1549
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	313	197	290	268	358
Net farm income	286	564	268	241	328
Less interest payments	52	34	45	47	59
Plus adjustments	162	134	115	130	211
FARM BUSINESS INCOME	396	665	338	323	481

	All Farms	Top 25%	North	East	West
£ PER HECTARE OF CROP GROWN					
Wheat	1219	1507	1227	1300	1184
Barley	883	890	840	865	926
T PER HECTARE OF CROP GROWN					
Wheat	6.7	8.3	6.2	7.5	6.5
Barley	5.5	5.5	5.3	5.3	5.7
Lamb rearing %	143	150	132	149	147
Stocking rate	0.9	0.8	0.9	0.7	1.1
£ PER HECTARE					
Total labour costs	479	334	410	453	537
Total machinery costs	350	297	326	279	416
Total labour & machinery costs	830	631	737	732	952
Machinery / buildings investment	226	227	221	205	245
Interest charges	52	34	45	47	59
Liabilities	1125	875	986	1145	1186
Tenants capital	2909	2838	3011	2120	3427
Return on tenant's capital (%)	-1	8	1	-1	-1
Farm business income per £100 of turnover	23	39	27	20	23
Amount of BLSA not included in M.I.I.	65	44	65	48	78

DA GRAZING LIVESTOCK

(Average £/ha figures) 2024/25

	All Farms	Top 25%*	North	East*	West
Number of Farms	51	10	24	5	22
Average size (hectares)	104.4	271.8	130.1	93.7	75.8
OUTPUT					
Cattle	512	411	325	580	881
Sheep	460	564	521	369	358
Crops & Other Livestock	36	52	49	0	18
Straw etc	38	48	36	41	40
BPS	95	84	87	113	107
Miscellaneous	388	280	310	268	585
Total output	1528	1438	1328	1369	1988
VARIABLE COSTS					
Seed	12	17	12	0	16
Fertiliser	51	49	39	17	85
Sprays & Other Crop Costs	10	12	10	6	12
Feed	174	123	139	263	220
Vet and Medicines	46	38	46	42	45
Other Livestock Costs	99	87	84	206	100
Total variable costs	392	325	331	535	478
FIXED COSTS					
Paid labour	67	104	85	62	32
Unpaid labour	320	114	221	315	525
Contract hire	81	102	94	57	61
Machinery depreciation	79	39	51	98	130
Machinery repairs	59	36	46	28	93
Fuel and oil	57	27	37	58	98
Occupiers repairs	81	45	39	58	176
Rent and rates	201	204	166	201	273
Other farm costs	175	64	120	149	295
Total fixed costs	1119	734	861	1027	1682
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	263	96	181	265	434
Net farm income	280	476	317	72	262
Less interest payments	91	27	33	28	232
Plus adjustments	149	104	91	147	272
FARM BUSINESS INCOME	338	553	375	192	302

Efficiency factors 2024/25

	All Farms	Top 25%*	North	East*	West
£ PER HECTARE OF CROP GROWN					
Barley	888				
T PER HECTARE OF CROP GROWN					
Barley	5.5				
Lamb rearing %	157	171			128
Stocking rate	0.8	0.8	0.7	0.7	1.1
£ PER HECTARE					
Total labour costs	387	218	307	377	557
Total machinery costs	275	203	229	241	381
Total labour & machinery costs	662	421	535	619	939
Machinery / buildings investment	181	152	86	37	422
Interest charges	91	27	33	28	232
Liabilities	2134	513	596	458	5815
Tenants capital	2396	2207	1885	2084	3548
Return on tenant's capital (%)	1	10	5	-6	-5
Farm business income per £100 of turnover	19	36	28	12	2
Amount of BLSA not included in M.I.I.	75	77	75	58	78

SDA GRAZING LIVESTOCK

(Average £/ha figures) 2024/25

	All Farms	Top 25%	North	East**	West***
Number of Farms	60	20	39		
Average size (hectares)	133.2	157.1	121.3		162.8
OUTPUT					
Cattle	392	504	322		504
Sheep	402	412	438		346
Crops & Other Livestock	12	14	10		18
Straw etc	18	8	20		17
BPS	116	114	118		115
Miscellaneous	350	445	343		372
Total output	1291	1497	1251		1371
VARIABLE COSTS					
Seed	8	5	6		13
Fertiliser	34	29	36		32
Sprays & Other Crop Costs	12	15	8		18
Feed	183	143	195		143
Vet and Medicines	45	38	51		35
Other Livestock Costs	93	76	89		97
Total variable costs	375	307	384		338
FIXED COSTS					
Paid labour	47	43	33		71
Unpaid labour	326	269	340		307
Contract hire	43	40	40		50
Machinery depreciation	90	93	86		98
Machinery repairs	60	60	58		68
Fuel and oil	50	45	47		56
Occupiers repairs	52	51	52		52
Rent and rates	178	194	179		175
Other farm costs	130	115	139		112
Total fixed costs	976	910	975		990
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	259	236	267		246
Net farm income	199	516	159		288
Less interest payments	48	18	41		63
Plus adjustments	140	130	136		150
FARM BUSINESS INCOME	290	628	253		375

Efficiency factors 2024/25

	All Farms	Top 25%	North	East**	West***
£ PER HECTARE OF CROP GROWN					
Barley	916				
T PER HECTARE OF CROP GROWN					
Barley	5.8				
Lamb rearing %	121	131	130		101
Stocking rate	0.7	0.8	0.6		0.8
£ PER HECTARE					
Total labour costs	373	312	374		379
Total machinery costs	243	238	231		272
Total labour & machinery costs	617	550	605		651
Machinery / buildings investment	173	167	202		122
Interest charges	48	18	41		63
Liabilities	936	427	921		981
Tenants capital	2580	2745	2420		2818
Return on tenant's capital (%)	-1	6	-2		1
Farm business income per £100 of turnover	20	42	18		23
Amount of BLSA not included in M.I.I.	101	106	101		105

SDA SPECIALIST BEEF

(Average £/ha figures) 2024/25

	All Farms	Top 25%*	North	East**	West***
Number of Farms	40	14	23		
Average size (hectares)	108.1	182.6	108.8		99
OUTPUT					
Cattle	580	705	577		494
Sheep	153	224	213		62
Crops & Other Livestock	12	29	17		6
Straw etc	34	48	30		37
BPS	118	139	120		123
Miscellaneous	458	468	393		578
Total output	1355	1612	1350		1299
VARIABLE COSTS					
Seed	11	18	13		9
Fertiliser	26	37	32		12
Sprays & Other Crop Costs	11	13	11		11
Feed	138	146	172		64
Vet and Medicines	27	34	33		19
Other Livestock Costs	79	71	74		82
Total variable costs	293	318	336		196
FIXED COSTS					
Paid labour	73	115	67		78
Unpaid labour	288	181	255		348
Contract hire	49	47	45		54
Machinery depreciation	92	92	93		91
Machinery repairs	78	64	73		86
Fuel and oil	52	45	50		55
Occupiers repairs	45	43	47		37
Rent and rates	198	190	183		219
Other farm costs	160	107	128		220
Total fixed costs	1036	884	940		1188
MANAGEMENT & INVESTMENT INCOME					
	27	409	73		-85
Plus farmer & spouse labour	267	158	238		329
Net farm income	293	567	311		244
Less interest payments	52	68	45		62
Plus adjustments	96	105	77		123
FARM BUSINESS INCOME	336	604	343		304

Efficiency factors 2024/25

	All Farms	Top 25%	North	East**	West
Stocking rate	0.7	0.7	0.7		0.7
£ PER HECTARE					
Total labour costs	362	296	322		426
Total machinery costs	271	248	261		286
Total labour & machinery costs	632	544	583		712
Machinery / buildings investment	126	184	139		103
Interest charges	52	68	45		62
Liabilities	1045	1247	1090		990
Tenants capital	2477	3063	2486		2508
Return on tenant's capital (%)	-1	7	1		-5
Farm business income per £100 of turnover	24	40	23		25
Amount of BLSA not included in M.I.I.	71	106	76		64

SDA SPECIALIST SHEEP

(Average £/ha figures) 2024/25

Efficiency factors 2024/25

	All Farms	Top 25%*	North	East**	West**
Number of Farms	26	11	18		
Average size (hectares)	150.6	227.8	153.8		
OUTPUT					
Cattle	70	61	64		
Sheep	462	452	485		
Crops & Other Livestock	1	0	1		
Straw etc	5	5	7		
BPS	109	106	117		
Miscellaneous	401	427	366		
Total output	1048	1052	1041		
VARIABLE COSTS					
Seed	1	2	1		
Fertiliser	14	15	13		
Sprays & Other Crop Costs	4	5	5		
Feed	110	93	125		
Vet and Medicines	44	44	47		
Other Livestock Costs	64	58	64		
Total variable costs	239	216	254		
FIXED COSTS					
Paid labour	43	42	38		
Unpaid labour	230	168	243		
Contract hire	20	15	19		
Machinery depreciation	61	53	57		
Machinery repairs	45	42	38		
Fuel and oil	33	29	35		
Occupiers repairs	29	28	26		
Rent and rates	174	168	188		
Other farm costs	100	77	107		
Total fixed costs	734	623	751		
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	180	119	193		
Net farm income	254	331	228		
Less interest payments	38	32	44		
Plus adjustments	123	129	126		
FARM BUSINESS INCOME	339	428	310		

	All Farms	Top 25%*	North	East**	West**
Lamb rearing %	121	125	124		
Stocking rate	0.4	0.4	0.4		
£ PER HECTARE					
Total labour costs	272	211	281		
Total machinery costs	159	139	150		
Total labour & machinery costs	432	349	431		
Machinery / buildings investment	172	201	173		
Interest charges	39	32	44		
Liabilities	1060	894	1255		
Tenants capital	1626	1547	1587		
Return on tenant's capital (%)	3	7	2		
Farm business income per £100 of turnover	32	41	31		
Amount of BLSA not included in M.I.I.	76	67	89		

	All Farms	Top 25%	North	East	West
Number of Farms	135	40	33	47	55
Average size (hectares)	175	201.5	183.4	185.2	159.2
OUTPUT					
Wheat & Barley	409	486	540	384	363
Other Crops	213	162	118	185	306
Cattle & Sheep	576	607	722	477	618
Pigs & Poultry	475	384	213	518	574
Straw etc	139	155	157	118	155
BPS	98	98	91	98	102
Miscellaneous	605	909	426	672	624
Total output	2515	2801	2267	2453	2742
VARIABLE COSTS					
Seed	69	67	59	64	83
Fertiliser	117	126	151	100	119
Sprays & Other Crop Costs	129	122	134	118	140
Feed	407	270	272	391	508
Vet and Medicines	34	31	32	38	29
Other Livestock Costs	90	77	107	92	78
Total variable costs	846	693	756	802	957
FIXED COSTS					
Paid labour	214	211	135	276	180
Unpaid labour	263	236	258	226	314
Contract hire	112	92	76	105	142
Machinery depreciation	150	169	152	139	165
Machinery repairs	113	117	87	109	132
Fuel and oil	91	92	87	84	101
Occupiers repairs	76	79	46	85	81
Rent and rates	322	307	331	317	323
Other farm costs	252	216	180	242	306
Total fixed costs	1592	1519	1353	1585	1743
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	77	589	159	66	42
Net farm income	271	740	316	252	270
Less interest payments	97	40	65	110	100
Plus adjustments	157	178	195	132	167
FARM BUSINESS INCOME	332	878	446	275	338

	All Farms	Top 25%	North	East	West
£ PER HECTARE OF CROP GROWN					
Wheat	1354	1453	1469	1340	1305
Barley	975	1122	1100	888	985
T PER HECTARE OF CROP GROWN					
Wheat	7.3	7.7	7.8	7.2	7.0
Barley	6.0	6.7	6.5	5.6	6.0
Stocking rate	1.0	0.9	1.3	0.9	1.0
£ PER HECTARE					
Total labour costs	477	447	392	503	494
Total machinery costs	466	470	402	437	540
Total labour & machinery costs	943	917	795	940	1034
Machinery / buildings investment	301	468	386	217	362
Interest charges	97	40	65	110	100
Liabilities	2076	1134	1568	2092	2356
Tenants capital	3405	3825	3350	3283	3596
Return on tenant's capital (%)	1	9	1	1	0
Farm business income per £100 of turnover	12	31	15	12	11
Amount of BLSA not included in M.I.I.	39	33	45	30	47



PIG & POULTRY

KEY RESULTS 2024/25

BREEDING PIGS

(Average £/farm figures) 2024/25

	All Farms	Top 25%*	North*	East*	West*
Number of Farms	21	6	8	8	6
Average size (hectares)	109	37	33	33	259
OUTPUT					
Pigs	1498876	2011404	1531087	1362814	1542478
Other Livestock	23798	7436	9301	16267	40293
Wheat & Barley	61198	2942	28508	193540	19964
Other Crops	20469	0	0	75340	9355
Straw etc	16490	2977	8112	11609	26299
BPS	10124	3864	3573	23501	8764
Miscellaneous	42607	31458	14146	79988	47591
Total output	1673562	2060081	1594727	1763059	1694744
VARIABLE COSTS					
Seed	8746	2410	2497	23793	6248
Fertiliser	17019	288	4853	58693	5653
Sprays & Other Crop Costs	16112	3207	7424	45288	8303
Feed	807102	938935	904313	709199	774443
Vet and Medicines	42105	58067	47529	34022	41659
Other Livestock Costs	103401	108553	92628	101012	113973
Total variable costs	994485	1111460	1059243	972008	950279
FIXED COSTS					
Paid labour	111146	97949	73644	190505	101902
Unpaid labour	51756	37042	50682	43689	56922
Contract hire	27658	26234	14930	41552	31369
Machinery depreciation	34684	24337	25264	66701	26016
Machinery repairs	30865	29436	15948	59541	28707
Fuel and oil	19585	14476	11147	37403	17525
Occupiers repairs	40269	25331	16385	115274	21533
Rent and rates	74586	85018	43397	108546	83727
Other farm costs	103610	121864	60158	178364	101931
Total fixed costs	494159	461687	311556	841574	469632
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	37366	30127	38945	37412	35976
Net farm income	222284	517060	262873	-13112	310810
Less interest payments	27318	14867	3188	39263	41916
Plus adjustments	30863	16570	16663	40547	38059
FARM BUSINESS INCOME	225829	518763	276349	-11828	306953

CONTRACT REARING PIGS

(Average £/farm figures) 2024/25

	All Farms	Top 25%*	North*	East*	West*
Number of Farms	23	9	8	8	9
Average size (hectares)	102	128	113	113	86
OUTPUT					
Pigs	109427	148650	79481	162747	81574
Other Livestock	36339	89418	34790	11791	69702
Wheat & Barley	63409	84074	103191	32970	48926
Other Crops	34287	16291	28528	53413	17624
Straw etc	19680	28131	25153	12957	20920
BPS	11391	13804	12680	9648	11887
Miscellaneous	85274	96741	45145	128847	83483
Total output	359808	477111	328968	412373	334116
VARIABLE COSTS					
Seed	8442	8220	9958	6620	8736
Fertiliser	18042	15915	25525	12577	14985
Sprays & Other Crop Costs	16924	19530	22650	10988	16822
Feed	10048	19248	12064	2215	17332
Vet and Medicines	1321	2172	1566	193	2432
Other Livestock Costs	12825	16784	12303	10763	16150
Total variable costs	67603	81869	84065	43355	76459
FIXED COSTS					
Paid labour	30174	38036	14896	46042	30411
Unpaid labour	50462	52385	52702	53993	42962
Contract hire	8427	7588	7776	8904	8691
Machinery depreciation	27761	30612	26138	28282	29269
Machinery repairs	21495	24212	16421	25673	22966
Fuel and oil	14936	18594	12298	18622	13771
Occupiers repairs	25417	9753	9665	54307	9692
Rent and rates	58438	65584	51945	68600	54183
Other farm costs	44473	34895	25036	74229	32579
Total fixed costs	281581	281660	216876	378650	244522
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	36917	35988	36299	38336	35936
Net farm income	47541	149571	64325	28704	49071
Less interest payments	19427	27666	18782	26513	11261
Plus adjustments	27417	40882	32088	24270	25173
FARM BUSINESS INCOME	55530	162787	77630	26461	62983

LAYING HENS

(Average £/farm figures) 2024/25

	All Farms	Top 25%*	North***	East**	West
Number of Farms	30	10			15
OUTPUT					
Poultry	1158055	1031493	1578545		773346
Other Livestock	46059	19899	25235		77490
Wheat & Barley	23678	25553	28553		17811
Other Crops	417	7985	4437		5166
Straw etc	10319	6656	13673		9265
BPS	8686	5958	7707		10251
Miscellaneous	124581	82722	202629		57527
Total output	1375496	1180266	1860779		950856
VARIABLE COSTS					
Seed	3586	4008	3462		3550
Fertiliser	6531	6245	6781		6662
Sprays & Other Crop Costs	8101	10079	8821		6337
Feed	499709	404641	689373		338506
Vet and Medicines	25339	9483	43459		14774
Other Livestock Costs	20756	26441	18079		17580
Total variable costs	564022	460898	769977		387409
FIXED COSTS					
Paid labour	93912	69759	135225		53681
Unpaid labour	34950	31460	21162		48549
Contract hire	27174	9518	48110		12411
Machinery depreciation	40023	27740	60389		23159
Machinery repairs	33740	27946	47589		18890
Fuel and oil	8461	12030	5132		9451
Occupiers repairs	19733	6548	25275		19669
Rent and rates	100454	52973	143078		71137
Other farm costs	115841	58720	194221		57720
Total fixed costs	474288	296694	680182		314667
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	337186	422674	410621		248780
Net farm income	366120	453201	430810		285212
Less interest payments	42919	29226	57086		24645
Plus adjustments	19285	4622	17034		23392
FARM BUSINESS INCOME	342486	428597	390758		283959

BROILERS

(Average £/farm figures) 2024/25

	All Farms	Top 25%*	North**	East**	West
Number of Farms	24	8			19
OUTPUT					
Poultry	1845015	1402050			1373522
Other Livestock	3010	6426			4437
Wheat & Barley	50677	1481			764
Other Crops	99827	0			8073
Straw etc	29768	3630			5362
BPS	9180	996			1841
Miscellaneous	132001	145791			92230
Total output	2169477	1560374			1486229
VARIABLE COSTS					
Seed	9971	1028			2113
Fertiliser	9646	405			2889
Sprays & Other Crop Costs	13784	646			2543
Feed	1227272	784778			880814
Vet and Medicines	16854	10534			10102
Other Livestock Costs	79932	55279			62512
Total variable costs	1357460	852670			960973
FIXED COSTS					
Paid labour	84208	83190			52377
Unpaid labour	18756	26179			22208
Contract hire	49540	1712			10756
Machinery depreciation	75024	49869			34365
Machinery repairs	32301	23300			32014
Fuel and oil	12671	4490			6694
Occupiers repairs	30617	42077			26186
Rent and rates	137645	46837			59016
Other farm costs	183931	160915			153154
Total fixed costs	624693	438570			396771
MANAGEMENT & INVESTMENT INCOME					
Plus farmer & spouse labour	187324	269134			128486
Net farm income	197253	285163			141986
Less interest payments	62962	500			36744
Plus adjustments	8578	2219			6124
FARM BUSINESS INCOME	142869	286883			111366



HORTICULTURE

KEY RESULTS 2024/25



HORTICULTURE

2024/25

	Per business	Per hectare	Per £100 of gross output
Number of Businesses	79	79	79
Productive Cropping Area (ha)	23.8	23.8	23.8
GROSS OUTPUT	540980	22708	100
VARIABLE COSTS			
Seeds & young plants	95030	3989	17.6
Fertilisers & composts	11957	502	2.2
Crop Protection	9184	385	1.7
Market charges	22230	933	4.1
Packing materials	15586	654	2.9
Horticultural sundries	22153	930	4.1
Glasshouse fuel	4940	207	0.9
Other variable costs	458	19	0.1
Total variable costs	181540	7620	33.6
TOTAL GROSS MARGIN	359440	15088	66
FIXED COSTS			
Regular paid labour	90651	3805	17
Unpaid labour	36280	1523	7
Casual labour	81611	3426	15
Contract & hire	20067	842	4
Fuel and electricity	16095	676	3
Repairs	12450	523	2
Machinery depreciation	12237	514	2
Glasshouse depreciation	3443	145	1
Rent (inc. imputed)	20747	871	4
Occupier's repairs	8021	337	2
Permanent crop depreciation	4250	178	1
Water	1569	66	0
Sundries	26807	1125	5
Total Fixed Costs	334227	14030	62
MANAGEMENT & INVESTMENT INCOME	25213	1058	5
Plus farmer & spouse labour	32488	1364	6
Net farm income	57701	2422	11
FARM BUSINESS INCOME	52699	2212	10

HORTICULTURE – SPECIALIST GLASS

2024/25

	Per business*	Per hectare*	Per £100 of gross output*
Number of Businesses	14	14	14
Productive Cropping Area (ha)	10.5	10.5	10.5
GROSS OUTPUT	981505	93174	100
VARIABLE COSTS			
Seeds & young plants	179581	17048	18.3
Fertilisers & composts	30820	2926	3.1
Crop Protection	9325	885	1.0
Market charges	11685	1109	1.2
Packing materials	24309	2308	2.5
Horticultural sundries	83685	7944	8.5
Glasshouse fuel	50165	4762	5.1
Other variable costs	0	0	0.0
Total variable costs	389570	36982	39.7
TOTAL GROSS MARGIN	591935	56192	60
FIXED COSTS			
Regular paid labour	264666	25125	27
Unpaid labour	43393	4119	4
Casual labour	15252	1448	2
Contract & hire	5744	545	1
Fuel and electricity	36626	3477	4
Repairs	23311	2213	2
Machinery depreciation	22045	2093	2
Glasshouse depreciation	22713	2156	2
Rent (inc. imputed)	15751	1495	2
Occupier's repairs	10320	980	1
Permanent crop depreciation	0	0	0
Water	5479	520	1
Sundries	32946	3128	3
Total Fixed Costs	498246	47298	51
MANAGEMENT & INVESTMENT INCOME	93690	8894	10
Plus farmer & spouse labour	38896	3692	4
Net farm income	132586	12586	14
FARM BUSINESS INCOME	96371	9149	10

HORTICULTURE – SPECIALIST FRUIT

2024/25

	Per business	Per hectare	Per £100 of gross output
Number of Businesses	33	33	33
Productive Cropping Area (ha)	28.6	28.6	28.6
GROSS OUTPUT	188044	6577	100
VARIABLE COSTS			
Seeds & young plants	1008	35	0.5
Fertilisers & composts	2580	90	1.4
Crop Protection	10862	380	5.8
Market charges	11374	398	6.0
Packing materials	12837	449	6.8
Horticultural sundries	14874	520	7.9
Glasshouse fuel	0	0	0.0
Other variable costs	1233	43	0.7
Total variable costs	54768	1916	29.1
TOTAL GROSS MARGIN	133276	4661	71
FIXED COSTS			
Regular paid labour	12545	439	7
Unpaid labour	27636	967	15
Casual labour	33410	1169	18
Contract & hire	11251	394	6
Fuel and electricity	8991	314	5
Repairs	4602	161	2
Machinery depreciation	6296	220	3
Glasshouse depreciation	150	5	0
Rent (inc. imputed)	9965	349	5
Occupier's repairs	4290	150	2
Permanent crop depreciation	5627	197	3
Water	913	32	1
Sundries	11771	412	6
Total Fixed Costs	137446	4807	73
MANAGEMENT & INVESTMENT INCOME	-4170	-146	-2
Plus farmer & spouse labour	25199	881	13
Net farm income	21029	736	11
FARM BUSINESS INCOME	21936	767	12

HORTICULTURE – HARDY NURSERY STOCK

2024/25

	Per business*	Per hectare*	Per £100 of gross output*
Number of Businesses	8	8	8
Productive Cropping Area (ha)	10.5	10.5	10.5
GROSS OUTPUT	884081	84122	100
VARIABLE COSTS			
Seeds & young plants	281551	26790	31.8
Fertilisers & composts	19850	1889	2.2
Crop Protection	4755	452	0.5
Market charges	27820	2647	3.1
Packing materials	7051	671	0.8
Horticultural sundries	20630	1963	2.3
Glasshouse fuel	495	47	0.1
Other variable costs	0	0	0.0
Total variable costs	362152	34459	41.0
TOTAL GROSS MARGIN	521929	49663	59
FIXED COSTS			
Regular paid labour	137459	13080	16
Unpaid labour	32069	3051	4
Casual labour	114928	10936	13
Contract & hire	35332	3362	4
Fuel and electricity	15572	1482	2
Repairs	12036	1145	1
Machinery depreciation	12992	1236	2
Glasshouse depreciation	1465	139	0
Rent (inc. imputed)	16452	1565	2
Occupier's repairs	13082	1245	2
Permanent crop depreciation	0	0	0
Water	1180	112	0
Sundries	44145	4200	5
Total Fixed Costs	436713	41554	49
MANAGEMENT & INVESTMENT INCOME	85216	8108	10
Plus farmer & spouse labour	30420	2895	3
Net farm income	115636	11003	13
FARM BUSINESS INCOME	109504	10420	12

HORTICULTURE – OTHER

2024/25

	Per business	Per hectare	Per £100 of gross output
Number of Businesses	24	24	24
Productive Cropping Area (ha)	32.5	32.5	32.5
GROSS OUTPUT	510532	15701	100
VARIABLE COSTS			
Seeds & young plants	27733	853	5.4
Fertilisers & composts	10031	309	2.0
Crop Protection	10714	329	2.1
Market charges	31578	971	6.2
Packing materials	21926	674	4.3
Horticultural sundries	13079	402	2.6
Glasshouse fuel	267	8	0.1
Other variable costs	172	5	0.0
Total variable costs	115500	3552	22.6
TOTAL GROSS MARGIN	395032	12149	77
FIXED COSTS			
Regular paid labour	83494	2568	16
Unpaid labour	45623	1403	9
Casual labour	122462	3766	24
Contract & hire	21558	663	4
Fuel and electricity	17568	540	3
Repairs	17255	531	3
Machinery depreciation	14663	451	3
Glasshouse depreciation	2651	82	1
Rent (inc. imputed)	35578	1094	7
Occupier's repairs	7326	225	1
Permanent crop depreciation	7165	220	1
Water	1387	43	0
Sundries	27076	833	5
Total Fixed Costs	403807	12419	79
MANAGEMENT & INVESTMENT INCOME	-8775	-270	-2
Plus farmer & spouse labour	39186	1205	8
Net farm income	30411	935	6
FARM BUSINESS INCOME	29250	900	6



CROP AND LIVESTOCK

GROSS MARGINS 2024/25

WINTER WHEAT

	All Crops		Top 25%		North*		East		West	
Number of crops	558		155		121		250		187	
Average area (Ha)	63		68		56		79		44	
Average yield (T/Ha)	7.4		9.0		7.4		7.3		7.4	
Average price (£/T)	186		195		193		183		187	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	1374	186	1749	195	1422	193	1349	183	1380	187
Straw	141	21	216	27	169	24	83	14	209	29
Total gross output	1515	207	1965	221	1591	217	1432	197	1589	216
VARIABLE COSTS										
Seed	96	15	95	11	98	14	93	15	98	14
Fertiliser	260	37	257	28	266	38	264	38	249	35
Sprays	247	35	245	27	236	34	241	35	263	37
Miscellaneous costs	49	7	38	4	40	6	52	8	52	7
Drying costs	4	1	5	0	5	1	2	0	5	1
Total variable costs	656	95	639	71	646	92	653	96	668	94
GROSS MARGIN	859	112	1326	150	946	124	780	101	921	122

SPRING WHEAT

	All Crops		Top 25%*		North*		East		West*	
Number of crops	49		14		9		29		11	
Average area (Ha)	35		41		26		45		15	
Average yield (T/Ha)	5.2		7.0		5.6		5.6		4.0	
Average price (£/T)	195		197		187		195		202	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	1016	195	1357	197	1057	187	1085	195	793	202
Straw	75	16	97	15	91	15	57	11	110	29
Total gross output	1091	211	1454	212	1148	202	1142	206	903	232
VARIABLE COSTS										
Seed	114	23	119	17	131	24	112	21	106	28
Fertiliser	210	44	180	26	234	44	210	39	191	57
Sprays	148	30	180	27	148	27	158	29	120	36
Miscellaneous costs	42	8	39	6	46	7	42	8	38	9
Drying costs	4	1	1	0	0	0	2	0	10	2
Total variable costs	518	106	519	75	560	102	525	97	465	131
GROSS MARGIN	573	105	936	136	589	100	618	109	438	100

WINTER BARLEY

	All Crops		Top 25%		North		East		West	
Number of crops	345		91		103		123		119	
Average area (Ha)	26		28		26		35		18	
Average yield (T/Ha)	6.4		8.0		6.6		6.4		6.1	
Average price (£/T)	164		173		164		164		163	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	1043	164	1386	173	1091	164	1054	164	985	163
Straw	151	25	257	33	197	32	67	11	201	34
Total gross output	1194	189	1642	206	1288	196	1121	175	1186	197
VARIABLE COSTS										
Seed	95	16	91	11	97	16	96	16	93	17
Fertiliser	222	37	230	28	239	39	214	35	214	38
Sprays	196	33	197	25	196	32	200	33	192	34
Miscellaneous costs	37	6	35	4	25	4	49	9	35	6
Drying costs	3	0	3	0	3	0	1	0	4	1
Total variable costs	553	93	555	69	560	92	560	93	538	95
GROSS MARGIN	641	95	1087	137	728	104	561	82	649	102

SPRING BARLEY

	All Crops		Top 25%		North		East		West	
Number of crops	343		89		90		150		103	
Average area (Ha)	37		55		22		52		27	
Average yield (T/Ha)	5.7		7.3		5.6		5.7		5.6	
Average price (£/T)	169		184		167		170		168	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	961	169	1324	184	948	167	983	170	935	168
Straw	103	19	139	19	152	29	53	10	146	27
Total gross output	1064	188	1463	203	1100	196	1036	180	1081	195
VARIABLE COSTS										
Seed	93	29	87	12	98	19	92	42	92	17
Fertiliser	172	36	159	22	177	33	170	41	171	31
Sprays	139	29	128	18	133	26	137	32	147	26
Miscellaneous costs	36	8	32	5	24	5	40	10	41	7
Drying costs	3	0	2	0	4	1	1	0	4	1
Total variable costs	443	103	409	57	437	84	439	125	455	83
GROSS MARGIN	622	85	1054	147	664	113	597	55	625	112

WINTER OATS

	All Crops		Top 25%		North		East		West	
Number of crops	74		20		18		15		41	
Average area (Ha)	20		25		21		34		15	
Average yield (T/Ha)	6.1		7.5		6.2		6.0		6.2	
Average price (£/T)	163		165		173		174		156	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	994	163	1227	165	1068	173	1043	174	950	156
Straw	186	31	275	37	116	20	116	20	236	39
Total gross output	1180	195	1502	203	1184	193	1159	194	1187	195
VARIABLE COSTS										
Seed	84	16	79	11	129	23	73	13	73	14
Fertiliser	189	34	173	23	177	31	213	36	184	34
Sprays	135	24	129	18	145	24	139	25	131	23
Miscellaneous costs	32	6	30	4	33	6	47	8	26	5
Drying costs	3	0	3	0	0	0	2	0	4	1
Total variable costs	444	79	414	56	484	84	474	83	418	76
GROSS MARGIN	736	116	1087	147	699	110	685	111	769	119

SPRING OATS

	All Crops		Top 25%		North		East		West	
Number of crops	102		26		18		55		29	
Average area (Ha)	31		45		19		38		21	
Average yield (T/Ha)	5.3		6.5		5.1		5.4		5.1	
Average price (£/T)	168		189		181		169		158	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	889	168	1231	189	933	181	916	169	812	158
Straw	88	18	113	18	183	42	54	10	118	25
Total gross output	977	186	1344	207	1116	224	969	180	930	183
VARIABLE COSTS										
Seed	78	17	74	11	95	21	76	16	76	17
Fertiliser	159	33	141	22	192	41	154	30	154	34
Sprays	96	20	96	15	85	18	99	20	95	21
Miscellaneous costs	37	7	31	5	15	3	33	6	55	13
Drying costs	2	0	2	0	2	0	1	0	5	1
Total variable costs	373	77	345	53	390	84	363	72	385	86
GROSS MARGIN	605	109	999	154	727	139	606	108	545	97

WINTER OILSEED RAPE

	All Crops		Top 25%		North		East		West	
Number of crops	207		52		58		92		57	
Average area (Ha)	36		42		31		42		32	
Average yield (T/Ha)	2.8		3.8		2.9		2.8		2.8	
Average price (£/T)	457		517		462		460		443	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	1285	457	1916	517	1345	462	1285	460	1219	443
Straw	19	7	34	9	31	11	3	1	33	13
Total gross output	1303	463	1950	526	1376	473	1288	461	1253	456
VARIABLE COSTS										
Seed	96	44	98	27	125	61	83	36	90	38
Fertiliser	276	116	255	68	332	135	265	114	236	99
Sprays	241	110	233	63	270	134	230	101	232	103
Miscellaneous costs	42	17	38	10	36	14	43	17	46	19
Drying costs	1	0	0	0	1	1	0	0	2	1
Total variable costs	656	287	624	168	763	344	621	268	606	259
GROSS MARGIN	647	176	1325	358	613	129	667	193	646	197

SPRING BEAN

	All Crops		Top 25%		North		East		West	
Number of crops	78		22		22		40		16	
Average area (Ha)	21		28		18		25		16	
Average yield (T/Ha)	3.8		5.5		4.0		3.8		3.4	
Average price (£/T)	221		238		221		222		221	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	844	221	1308	238	890	221	852	222	760	221
Straw	16	5	38	9	20	6	0	0	55	15
Total gross output	860	226	1345	247	910	228	852	222	815	236
VARIABLE COSTS										
Seed	109	44	108	20	95	28	115	53	108	38
Fertiliser	54	19	57	10	51	17	63	22	32	15
Sprays	139	46	139	25	158	48	130	43	138	49
Miscellaneous costs	39	14	25	4	52	14	35	15	31	10
Drying costs	2	1	4	1	0	0	2	0	4	2
Total variable costs	342	123	333	61	356	107	345	133	315	113
GROSS MARGIN	518	103	1012	186	553	120	507	88	500	123

WINTER BEAN

	All Crops		Top 25%		North		East		West	
Number of crops	70		22		15		35		20	
Average area (Ha)	19		17		13		24		13	
Average yield (T/Ha)	3.6		5.0		4.1		3.2		3.8	
Average price (£/T)	218		230		222		212		225	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	786	218	1155	230	925	222	686	212	851	225
Straw	7	2	11	3	0	0	0	0	24	8
Total gross output	793	220	1166	233	925	222	686	212	876	233
VARIABLE COSTS										
Seed	104	35	106	21	116	33	102	38	97	32
Fertiliser	48	17	39	8	57	19	49	19	38	14
Sprays	143	46	124	25	142	36	134	47	158	51
Miscellaneous costs	40	13	35	7	27	6	35	13	58	17
Drying costs	2	1	6	1	1	0	1	0	6	2
Total variable costs	336	111	310	62	343	95	321	116	357	116
GROSS MARGIN	456	109	856	171	582	127	364	96	518	117

POTATO (WARE)

	All Crops		Top 25%*		North*		East*		West*	
Number of crops	37		11		11		13		13	
Average area (Ha)	26		37		19		28		31	
Average yield (T/Ha)	40.0		48.7		41.1		39.4		39.6	
Average price (£/T)	304		456		380		272		268	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	11343	304	18741	456	14085	380	10248	272	9994	268
Total gross output	11343	304	18741	456	14085	380	10248	272	9994	268
VARIABLE COSTS										
Seed	1136	32	1012	22	1039	28	1036	30	1337	37
Fertiliser	601	18	470	10	464	12	766	25	547	15
Sprays	716	20	598	14	720	19	710	21	719	21
Miscellaneous costs	467	11	412	8	510	12	578	15	302	7
Drying costs	0	0	0	0	0	0	0	0	0	0
Total variable costs	2920	81	2493	55	2734	70	3090	92	2905	80
GROSS MARGIN	8423	223	16248	401	11351	310	7159	180	7089	188

COMBINABLE PEAS

	All Crops		Top 25%*		North**		East		West***	
Number of crops	39		8				25		24	
Average area (Ha)	30		43				33		24	
Average yield (T/Ha)	3.4		4.6				3.4		3.4	
Average price (£/T)	328		381				340		295	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	1140	328	1726	381			1187	340	1027	295
Straw	14	4	7	1			10	3	22	6
Total gross output	1153	332	1733	382			1197	343	1049	301
VARIABLE COSTS										
Seed	163	67	172	37			160	70	189	68
Fertiliser	55	53	56	12			61	70	43	19
Sprays	136	77	129	27			131	89	162	58
Miscellaneous costs	45	49	31	7			54	67	25	11
Drying costs	2	1	6	1			1	0	7	2
Total variable costs	400	246	393	84			407	295	425	158
GROSS MARGIN	753	86	1339	298			790	48	624	143

SUGAR BEET

	All Crops		Top 25%		North**		East		West**	
Number of crops	70		22				66		66	
Average area (Ha)	46		72				45		45	
Average yield (T/Ha)	74.4		86.5				74.1		74.1	
Average price (£/T)	43		45				43		43	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	3140	43	3870	45			3132	43		
Total gross output	3140	43	3870	45			3132	43		
VARIABLE COSTS										
Seed	251	4	254	3			249	4		
Fertiliser	271	4	243	3			271	4		
Sprays	269	4	274	3			271	4		
Miscellaneous costs	338	5	282	3			334	5		
Drying costs	0	0	0	0			0	0		
Total variable costs	1129	16	1054	12			1125	16		
GROSS MARGIN	2011	27	2816	33			2007	27		

DAIRY COW

	All Herds		Top 25%		North		East		West	
Number of herds	244		68		91		44		109	
Average number of dairy cows	215		336		254		212		181	
Milk yield (litres/cow)	8588		10310		9184		8489		7868	
Milk price (p per litre)	43		44		42		44		43	
CATTLE SALES AND PURCHASES	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Dairy cows sold	61	1038	96	1118	77	1040	48	1029	50	1039
Dairy calves sold	74	228	118	188	97	277	97	192	44	171
Dairy cows bought	6	1720	4	2304	11	1797	2	1584	4	1646
GROSS OUTPUT	£/cow	ppl	£/cow	ppl	£/cow	ppl	£/cow	ppl	£/cow	ppl
Milk	3676	42.8	4531	43.9	3879	42.2	3709	43.7	3401	43.2
Calves	206	2.4	208	2.0	222	2.4	202	2.4	187	2.4
Herd depreciation	-248	-2.9	-228	-2.2	-275	-3.0	-193	-2.3	-237	-3.0
Miscellaneous output	2	0.0	1	0.0	1	0.0	1	0.0	3	0.0
Total gross output	3636	42.3	4513	43.8	3828	41.7	3720	43.8	3354	42.6
VARIABLE COSTS										
Concentrates	1040	12.1	1275	12.4	1156	12.6	960.9	11.3	926.9	11.8
Coarse fodder	146	1.7	175	1.7	187	2.0	96	1.2	117	1.5
Forage variable costs	108.1	1.3	117	1.1	90.74	1.0	134.8	1.6	118.6	1.5
Vet and medicines	95.96	1.1	108	1.1	101.5	1.1	98.58	1.2	87.68	1.1
Other livestock costs	278.6	3.2	281.8	2.7	310.5	3.4	248.8	2.9	250.7	3.2
Total variable costs	1670	19.4	1957	19.0	1846	20.1	1539	18.1	1501	19.1
GROSS MARGIN	1967	22.9	2556	24.8	1982	21.6	2180	25.7	1854	23.6

SUCKLER COW

	All Herds		Top 25%		North		East		West	
Number of herds	268		73		77		84		107	
Average number of beef cows	36		40		33		39		35	
CATTLE SALES AND PURCHASES	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd
Beef bulls sold	1	2229	2	2406	1	2707	0	1993	2	2152
Beef cows sold	8	1356	11	1424	7	1403	7	1275	9	1388
Beef cows bought	0.8	1400	0.5	1352	0.9	1633	0.8	1216	0.7	1414
GROSS OUTPUT	£/cow		£/cow		£/cow		£/cow		£/cow	
Calves	702		900		723		619		772	
Herd depreciation	-58		11		-64		-61		-51	
Miscellaneous output	-1		-5		-2		0		-2	
Total gross output	643		907		657		558		719	
VARIABLE COSTS										
Concentrates	63		41		84		71		41	
Coarse fodder	20		14		30		15		17	
Forage variable costs	83		79		92		71		89	
Vet and medicines	44		42		51		39		45	
Other livestock costs	101		97		93		88		119	
Total variable costs	311		272		348		285		312	
GROSS MARGIN	332		635		309		273		407	

LFA SUCKLER COWS

	All Herds		Top 25%		North		East*		West	
Number of herds	124		35		75		9		40	
Average number of beef cows	37		51		33		49		41	
CATTLE SALES AND PURCHASES	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd
Beef bulls sold	1	1748	1	1909	1	1820	0		0	1595
Beef cows sold	6	1315	7	1375	5	1294	9	1351	6	1343
Beef cows bought	1.0	1897	1.6	2045	0.8	1840	1.0		1.3	2050
GROSS OUTPUT	£/cow		£/cow		£/cow		£/cow		£/cow	
Calves	672		835		705		606		639	
Herd depreciation	-98		-32		-115		-23		-90	
Miscellaneous output	-2		-4		-3		0		-2	
Total gross output	572		799		587		583		547	
VARIABLE COSTS										
Concentrates	58		49		79		54		30	
Coarse fodder	21		21		21		23		20	
Forage variable costs	54		56		61		34		50	
Vet and medicines	41		39		45		38		36	
Other livestock costs	84		73		71		92		101	
Total variable costs	259		237		277		241		238	
GROSS MARGIN	313		562		310		342		310	

LOWLAND SHEEP

	All Flocks		Top 25%		North		East		West	
Number of flocks	280		81		78		85		117	
Average number of ewes	267		263		255		276		268	
Average number of rams	9		9		9		11		8	
SALES AND PURCHASES	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd
Fat lambs sold	262	138	333	142	260	137	251	135	273	141
Store lambs <1 year sold	54	100	37	106	36	103	64	95	59	102
Store lambs bought	7	78	16	79	4	86	6	92	9	63
Breeding ewes bought	18	193	9	186	18	225	15	146	21	188
Breeding ewe hogs bought	18	158	27	153	27	147	21	168	11	166
GROSS OUTPUT	£/ewe		£/ewe		£/ewe		£/ewe		£/ewe	
Lambs	165		206		165		158		169	
Flock depreciation	-15		-8		-15		-11		-17	
Wool	1		1		1		1		1	
Miscellaneous output	0		0		0		-1		-1	
Other sheep output	28		38		33		23		29	
Total gross output	180		238		185		174		183	
VARIABLE COSTS										
Concentrates	33		31		36		32		32	
Coarse fodder	4		2		5		2		4	
Forage variable costs	11		9		14		7		13	
Vet and medicines	14		14		14		15		13	
Other livestock costs	19		19		19		19		18	
Total variable costs	80		75		87		75		80	
GROSS MARGIN	100		163		98		99		103	

LFA SHEEP

	All Flocks		Top 25%*		North		East**		West***	
Number of flocks	62		13		36					
Average number of ewes	405		383		339				529	
Average number of rams	12		11		10				12	
SALES AND PURCHASES	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd
Fat lambs sold	243	121	424	127	217	116			294	127
Store lambs <1 year sold	164	89	153	105	142	88			203	90
Store lambs bought	9	73	33		14				0	
Breeding ewes bought	16	184	23	247	14	128			18	171
Breeding ewe hogs bought	15	171	7		8	141			30	171
GROSS OUTPUT	£/ewe		£/ewe		£/ewe		£/ewe		£/ewe	
Lambs	116		195		121				108	
Flock depreciation	-16		-11		-16				-16	
Wool	1		1		1				1	
Miscellaneous output	0		0		0				0	
Other sheep output	27		29		35				18	
Total gross output	128	213	141	110	141	110			110	110
VARIABLE COSTS										
Concentrates	23		26		25				19	
Coarse fodder	3		3		4				1	
Forage variable costs	6		7		5				6	
Vet and medicines	10		14		10				9	
Other livestock costs	14		15		13				14	
Total variable costs	55	65	58	49	58	49			49	49
GROSS MARGIN	73	149	83	61	83	61			61	61

FREE RANGE LAYERS

	All Flocks		Top 25%*		North		East*		West	
No. of flocks	46		9		15		12		19	
Av. number of hens	20043		4977		34512		10432		17864	
Egg yield per bird	279		275		282		268		281	
Av. price of eggs sold (p/dz.)	182		261		161		192		189	
SALES AND PURCHASES	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd
Laying hens sold	18477	0.7	1403	0.1	34982	1.2	8046	0.1	15419	0.1
Hens and pullets bought	19229	5.4	1389	5.5	37669	5.3	8554	5.5	14756	5.4
GROSS OUTPUT	£/bird	p/dz.	£/bird	p/dz.	£/bird	p/dz.	£/bird	p/dz.	£/bird	p/dz.
Egg output	35.4	182	42.3	261	35.1	162	35.8	192	35.7	190
Flock depreciation	-4.0	-16	-3.6	-12	-3.8	-18	-4.1	-15	-4.2	-16
Miscellaneous output	0.1	0	0.3	0	0.2	0	0.2	0	0.1	0
Total gross output	31.5	166	38.9	249	31.4	144	31.8	178	31.4	173
VARIABLE COSTS										
Concentrates	13.7	77	13.7	72	13.4	68	13.0	96	14.5	67
Vet and medicines	0.6	2	0.3	0	0.8	3	0.3	1	0.4	1
Other livestock costs	0.5	10	1.0	21	0.4	3	1.1	17	0.4	9
Total variable costs	14.8	88	15.1	93	14.6	74	14.3	114	15.4	77
GROSS MARGIN	16.7	77	24.0	156	16.8	69	17.5	63	16.1	95

BROILERS

	All Flocks		Top 25% *	
Number of flocks	24		14	
Average number of hens	116604		72421	
SALES AND PURCHASES	No.	£/head	No.	£/head
Birds purchased	920,675	0.4	532,135	0.4
Birds sold	892,178	2.5	513,873	2.8
GROSS OUTPUT	£/bird		£/bird	
Broiler output	15.3		17.3	
Miscellaneous output	0.1		0.1	
Total gross output	15.4		17.4	
VARIABLE COSTS				
Concentrates	10.3		9.8	
Vet and medicines	0.1		0.1	
Other livestock costs	0.6		0.7	
Heating fuel	0.0		0.0	
Total variable costs	11.1		10.6	
GROSS MARGIN	4.3		6.7	

COMMERCIAL BREEDING PIG

	All Herds		Top 25%*		North*		East*		West*	
Number of herds	22		5		8		7		7	
Average number of sows	292		281		195		285		389	
Average number of gilts in pig	81		51		29		159		52	
Average number of maiden gilts	31		37		32		35		27	
Sows & Gilts per boar	70		111		38		82		91	
Pigs reared per sow & gilt farrowed	20		23		25		17		20	
SALES AND PURCHASES	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd	No.	£/hd
Fat pigs sold	7251	180	7129	191	5149	183	7442	178	9028	182
Cull sows sold	124	118	164	143	70	139	13	145	288	112
Sows purchased	21	319	44	327	57	323	0	0	10	297
GROSS OUTPUT	£/sow & gilt in pig		£/sow & gilt in pig		£/sow & gilt in pig		£/sow & gilt in pig		£/sow & gilt in pig	
Pig output	3706		4587		4387		3051		4055	
Herd depreciation	-38		-74		-58		-3		-65	
Miscellaneous output	4		0		6		0		8	
Total gross output	3672		4513		4335		3047		3998	
VARIABLE COSTS										
Concentrates	1874		1913		2128		1638		1995	
Vet and medicines	106		157		129		100		102	
Forage costs	0		0		0		0		0	
Other livestock costs	252		268		265		217		281	
Total variable costs	2232		2339		2522		1955		2378	
GROSS MARGIN	1440		2174		1813		1092		1619	



ORGANIC

GROSS MARGIN 2024/25

ORGANIC CEREALS

	Spring Wheat *		Winter Wheat *		Spring Oat *		Winter Oat *		Spring Barley *	
Number of crops	6		10		10		10		11	
Average area (Ha)	14.5		13.7		18.5		18.1		11.6	
Average yield (T/Ha)	2.8		3.3		3.1		2.6		3.9	
Average price (£/T)	302		298		260		275		282	
OUTPUT	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Total crop value	830	302	984	298	790	260	725	275	1101	282
Straw	65	34	54	24	103	26	76	31	71	21
Total gross output	895	336	1038	322	892	286	800	305	1173	303
VARIABLE COSTS										
Seed	241	110	285	179	136	65	151	78	192	54
Fertiliser	48	18	83	15	3	1	58	36	154	40
Sprays	1	0	11	2	1	0	9	3	11	3
Miscellaneous costs	45	19	76	14	31	24	60	18	109	31
Drying Fuel	0	0	0	0	0	0	8	3	1	1
Total variable costs	335	147	456	209	172	90	285	138	468	128
GROSS MARGIN	560	189	582	113	720	196	516	167	705	174

ORGANIC BEANS

	Spring Beans *		Winter Beans *	
Number of crops	7		6	
Average area (Ha)	13.7		10.0	
Average yield (T/Ha)	2.5		2.7	
Average price (£/T)	414		390	
OUTPUT	£/ha	£/t	£/ha	£/t
Total crop value	1043	414	1019	390
Straw	0	0	0	0
Total gross output	1043	414	1019	390
VARIABLE COSTS				
Seed	191	81	339	136
Fertiliser	71	30	30	12
Sprays	1	0	9	2
Miscellaneous costs	56	26	71	31
Drying Fuel	8	2	0	0
Total variable costs	328	139	449	181
GROSS MARGIN	715	275	570	209

ORGANIC DAIRY

	All Herds		Top 25% *	
Number of herds	25		9	
Average number of dairy cows	105		115	
Milk yield (litres/cow)	5049		6722	
Milk price (p per litre)	52.4		52.2	
CATTLE SALES AND PURCHASES				
	No.	£/head	No.	£/head
Dairy cows sold	24	1091	27	1152
Dairy calves sold	23	194		
Dairy cows bought				
GROSS OUTPUT				
	£/cow	p/litre	£/cow	p/litre
Milk	2644	52.4	3505	52.2
Calves	176	3.5	225	3.4
Herd depreciation	-209	-4.1	-163	-2.4
Miscellaneous output	0	0.0	0	0.0
Total gross output	2612	51.7	3567	53.1
VARIABLE COSTS				
Concentrates	667	13.2	1008	15.0
Coarse fodder	61	1.2	37	0.5
Forage variable costs	36	0.7	40	0.6
Vet and medicines	61	1.2	85	1.3
Other livestock costs	228	4.5	268	4.0
Total variable costs	1052	20.8	1439	21.4
GROSS MARGIN	1560	30.9	2128	31.7

ORGANIC LOWLAND SUCKLER COWS

	All Herds		Top 25% *	
Number of herds	34		11	
Average number of beef cows	31		37	
CATTLE SALES AND PURCHASES				
	No.	£/head	No.	£/head
Beef bulls sold	1	2265		
Beef cows sold	4	1072	7	920
Beef cows bought				
GROSS OUTPUT				
	£/cow		£/cow	
Calves	673		856	
Herd depreciation	-91		-98	
Miscellaneous output	1		0	
Total gross output	582		758	
VARIABLE COSTS				
Concentrates	34		15	
Coarse fodder	22		21	
Forage variable costs	49		52	
Vet and medicines	34		41	
Other livestock costs	84		49	
Total variable costs	223		178	
GROSS MARGIN	359		580	

ORGANIC LFA SUCKLER COWS

	All Herds		Top 25% **	
Number of herds	15			
Average number of beef cows	35			
CATTLE SALES AND PURCHASES	No.	£/head	No.	£/head
Beef bulls sold	0.3	1848		
Beef cows sold	7	1233		
Beef cows bought				
GROSS OUTPUT	£/cow		£/cow	
Calves	751.5			
Herd depreciation	-65.8			
Miscellaneous output	-52.8			
Total gross output	632.7			
VARIABLE COSTS				
Concentrates	39			
Coarse fodder	9			
Forage variable costs	21			
Vet and medicines	21			
Other livestock costs	51			
Total variable costs	141			
GROSS MARGIN	492			

ORGANIC LOWLAND SHEEP

	All Flocks		Top 25% *	
Number of flocks	18		7	
Average number of ewes	149		222	
Average number of rams	4		5	
Lamb rearing percentage				
SALES AND PURCHASES	No.	£/head	No.	£/head
Fat lambs sold	109	130	231	148
Store lambs <1 year sold	27	94		
Store lambs bought				
Breeding ewes bought				
Breeding ewe hogs bought				
GROSS OUTPUT	£/ewe		£/ewe	
Lambs	125		160	
Flock depreciation	-21		-11	
Wool	2		2	
Miscellaneous output	0		0	
Other sheep output	31		39	
Total gross output	137		190	
VARIABLE COSTS				
Concentrates	9		8	
Coarse fodder	3		2	
Forage variable costs	3		4	
Vet and medicines	11		10	
Other livestock costs	17		17	
Total variable costs	43		41	
GROSS MARGIN	94		150	

DEFINITIONS

FARM AREA quoted refers to 'adjusted agricultural hectares'. Where a farm has an area of rough grazing (e.g. most Upland farms), an in-bye or permanent pasture equivalent is calculated. One hectare = 2.471 acres.

ADJUSTED FORAGE HECTARES is the effective area that is available for grazing livestock. It includes permanent pasture; adjusted rough grazing; temporary grass; roots; maize and green forage crops. It is used in the calculation of Stocking Rate.

LIVESTOCK UNITS are based on estimated energy requirements. Standard ratios are used for converting animals of different species and ages into Livestock Units with one unit representing a dairy cow. When these are applied to grazing animals they are called Grazing Livestock Units (GLU's).

LAMB REARING PERCENTAGE is the number of lambs reared per 100 ewes and ewe lambs put to the ram.

MILK VALUE is the sum of income from wholesale and retail milk plus the value of milk used on the farm.

ENTERPRISE OUTPUT

A Crops. Output is the total value of the crop produced, irrespective of its disposal. It is calculated on a 'harvest year' basis and includes actual sales plus the market value of that part of the crop retained on the farm for feeding to livestock, for use as seed for the coming year or in-store and not yet sold.

B Livestock. Output is the difference between total livestock revenue and livestock purchases, adjusted for valuation changes. It includes estimates for the value of stock transferred into or out of the enterprise and the value of livestock produce consumed in the farmhouse or by workers.

C Miscellaneous. Miscellaneous output includes income connected with the farm but not related to any one enterprise (e.g. wayleaves, contracting, cottage rents).

VARIABLE COSTS are those that can be readily allocated to a specific enterprise and vary according to the changes in the scale of that enterprise.

A Crop Variable Costs: include purchased and homegrown seed, fertilisers, sprays, silage and grain additives, wrap, twine and any other expenses specific to crop enterprises.

B Livestock Variable Costs: feed costs include purchased and homegrown concentrates and purchased forage and agistment but do not include homegrown forage. Other livestock costs include market expenses, vet and medicine, haulage, bedding straw, ear tags, breed society fees, artificial insemination and any other expenses specific to livestock enterprises.

FIXED COSTS are those that cannot readily be allocated to a specific enterprise or do not vary proportionately with the scale of the particular enterprises on the farm. They include labour (paid and unpaid), machinery, rent and rates and other farm costs. While some casual labour and machinery contract charges are often regarded as variable costs, they are all included with the Fixed Costs in this analysis. Other Fixed Costs include electricity, insurance, telephone, professional fees, subscriptions, bank charges, office expenses and other miscellaneous farm expenses. Interest and landlord-type costs are not included.

DEFINITIONS

BREEDING LIVESTOCK APPRECIATION (BLSA)

represents the change in the market value of mature breeding livestock between the opening and closing valuations.

TENANT'S CAPITAL is the estimated total value of capital on the farm, other than land and buildings. In these accounts it is calculated as the average of the opening and closing valuations of machinery, crops, livestock, stores, cultivations, Basic Payment Scheme entitlements, debtors and credit bank balances.

RETURN ON TENANT'S CAPITAL

is MII as a percentage of Tenant's Capital.

RENTAL VALUE is the charge on any owner-occupied land based on the rent a tenant in similar circumstances is paying.

IMPUTED RENT ON TENANT'S IMPROVEMENTS is the charge on any improvements carried out by the tenant of a kind for which the landlord is normally responsible.

FARMER AND SPOUSE LABOUR COSTS are based on time spent by the farmer and spouse in manual work on the farm, valued at the appropriate prevailing hourly earnings of agricultural workers. An allowance is also included in regular labour if there is a partner or other unpaid family workers.

MANAGEMENT & INVESTMENT INCOME (MII) is defined as the return to the farmer and spouse for their management and on the tenant-type capital of the business. Management & Investment Income is Net Farm Income minus an imputed cost for the manual labour of the farmer and spouse.

NET FARM INCOME (NFI)

assumes all farms are tenanted and that all tenant type assets are owned by the farmer. It represents the return to the farmer and spouse for their manual and managerial labour and on tenant type capital in livestock, crops, machinery, etc., but excluding land and buildings. It is calculated before deduction of interest payments on any farming loans and also excludes interest earned on any financial assets owned. (Breeding Livestock Appreciation (BLSA) is excluded from total farm output and, therefore, is not included in Net Farm Income).

FARM BUSINESS INCOME (FBI)

for sole traders and partnerships represents the financial return to all unpaid labour (farmers and spouses, non-principal partners and directors and their spouses and family workers) and on all their capital invested in the farm business, including land and buildings.





FBS DETAILS

The following Farm Business Survey results are available at www.farmbusinesssurvey.co.uk

Farm Reports

Promar produce a wide variety of reports based upon the Farm Business Survey information. For more information, please visit farmbusinesssurvey.co.uk/resources/fbs-reports

We also have an interactive dashboard which enables further analysis of key performance indicators. To find out more, please visit shiny.farmbusinesssurvey.co.uk



Farm Business Survey

The Farm Business Survey provides detailed insight into the financial and physical performance of farm businesses across England. Each year the survey collects and analyses information from farms across a range of sectors, helping to build a clear picture of how the industry is performing.

The results support agricultural policy development, academic research, and provide valuable benchmarking information for the farming industry.

This publication forms part of the FBS Field Book series, bringing together key results from across the survey.

Further reports, data resources and interactive tools based on the Farm Business Survey are available on our website

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