



**AHDB Beef and Lamb
Farmbench
Costs of Production 2016/17**

All Sheep Flocks

Ranked by net margin: per ewe or per lwt kg output

	(£ per ewe to ram)			(£ per lwt kg output)		
	Top 25%	Middle 50%	Bottom 25%	Top 25%	Middle 50%	Bottom 25%
Financial Performance						
Number of flocks in sample	18	35	18	18	35	18
Average flock size	1308	895	433	1308	892	439
Lamb sales	58.13	51.75	47.20	1.03	1.03	0.81
Market value of lambs retained as replacements and stores	43.03	42.37	45.35	0.77	0.81	0.98
Market value of finished lamb consumed on farm	0.04	0.11	0.18	0.00	0.00	0.00
Other income	2.89	2.95	1.80	0.05	0.06	0.04
Gross Output	104.09	97.18	94.53	1.85	1.90	1.83
Cost of purchased or transferred orphans	0.00	0.00	0.00	0.00	0.00	0.00
Replacement costs	10.03	15.43	18.12	0.18	0.30	0.36
Output less replacement costs	94.06	81.74	76.41	1.67	1.60	1.47
Variable Costs						
Purchased feed including minerals	5.03	10.98	7.79	0.09	0.22	0.13
Home-grown feed	0.67	0.32	1.00	0.01	0.01	0.01
Purchased forage	0.08	0.29	0.52	0.00	0.01	0.01
Home-grown forage (excludes contract)	4.02	8.30	9.58	0.07	0.16	0.20
Total feed and forage	9.80	19.88	18.90	0.17	0.39	0.35
Vet and medicine	6.47	6.82	11.58	0.12	0.14	0.22
Bedding	0.62	0.80	0.74	0.01	0.02	0.01
Other livestock expenses	5.48	7.93	12.89	0.10	0.16	0.26
Total variable costs	22.37	35.44	44.10	0.40	0.70	0.83
Gross Margin	71.69	46.30	32.31	1.27	0.90	0.63
Fixed Costs						
Labour - paid	10.39	14.63	15.56	0.18	0.29	0.30
Machinery repairs and spares	1.76	2.05	4.61	0.03	0.04	0.09
Equipment hire	0.36	0.15	0.04	0.01	0.00	0.00
Contracting	2.52	2.80	3.95	0.04	0.05	0.08
Electricity	0.17	0.21	0.39	0.00	0.00	0.01
Fuel	2.11	2.73	3.81	0.04	0.05	0.07
Property maintenance and water	1.11	1.82	2.35	0.02	0.03	0.05
Land Rent (Actual)	4.14	6.01	10.80	0.07	0.11	0.27
Other	2.86	3.88	6.92	0.05	0.07	0.15
Finance	0.57	0.86	1.26	0.01	0.02	0.03
Cash Only fixed costs	25.99	35.14	49.70	0.46	0.67	1.06
Cash Only Cost of Production	58.39	86.01	111.92	1.04	1.67	2.25
Cash Only Net Margin	45.70	11.17	-17.39	0.81	0.23	-0.43
Labour - unpaid (Imputed)	10.50	14.61	31.35	0.19	0.30	0.59
Land Rent (Imputed)	8.58	9.58	11.95	0.15	0.19	0.23
Depreciation	2.97	3.76	6.29	0.05	0.07	0.12
Non-Cash costs	22.06	27.94	49.59	0.39	0.56	0.94
Full Economic fixed costs	48.04	63.07	99.29	0.85	1.23	2.00
Full Economic Cost of Production	80.44	113.95	161.51	1.43	2.23	3.19
Full Economic Net Margin	23.64	-16.77	-66.98	0.42	-0.33	-1.37
Physical Performance						
Number of ewe lambs tupped as a percentage of the total (%)	10	9	7	10	9	9
Ewe to ram ratio	41	49	39	41	48	41
Scanning percentage per ewe scanned (%)	156	172	167	156	174	158
Lambs born alive per 100 ewes to ram	147	155	151	147	158	142
Lambs born dead per 100 ewes to ram	8	11	7	8	11	7
Lambs died in first 48 hours per 100 ewes to ram	5	10	4	5	9	5
Lambs died after 48 hours per 100 ewes to ram	2	4	6	2	4	6
Lambs weaned per 100 ewes to ram	140	142	141	140	144	132
Lambs reared per 100 ewes to ram	139	139	137	139	142	127
Lamb losses from birth to rearing (% of born alive)	6	10	10	6	10	11
Empty ewes (%)	5	4	4	5	4	5
Ewe mortality (%)	4	5	4	4	5	4
Flock replacement rate (%)	22	26	25	22	26	24
Average age at weaning (days)	118	101	124	118	103	118
Average weight at weaning (kg)	35	30	32	35	31	29
Average liveweight per reared lamb (kg)	41	37	38	41	37	37
Average liveweight (kg lwt per lamb sold finished)	43	41	42	43	41	41
Average carcase weight (kg dwt per lamb sold finished)	19.9	19.2	19.2	19.9	19.3	18.5
Average store weight (kg lwt per lamb sold store)	34	32	35	34	31	35
Average age at sale (days)	148	141	185	148	142	186
Daily liveweight gain to sale (kg per day)	0.22	0.20	0.19	0.22	0.20	0.18
Return per lamb sold finished (£)	80.06	77.55	75.17	80.06	77.95	71.60
Return per lamb sold store (£)	58.09	54.59	52.73	58.09	54.54	53.01
Reared lambs sold finished (%)	42	37	31	42	38	25
Reared lambs sold store (%)	3	11	11	3	11	12
Reared lambs sold breeding (%)	8	3	4	8	3	4
Reared lambs transferred to other enterprises (%)	47	49	54	47	47	59
Lamb weight produced per hectare (kg/ha)	406	283	247	406	288	229
Total FW ewe concentrate use (kg per ewe)	22	36	33	22	38	24
Total DM ewe concentrate use (kg per ewe)	17	23	28	17	25	21
Average ewe concentrate cost (£ per tonne)	184	146	178	184	145	196
Total FW forage (kg per ewe)	72	128	87	72	128	85
Total DM forage (kg per ewe)	31	43	37	31	44	33
Creep feed per lamb reared (kg per lamb)	1	15	5	1	15	3
Number of weeks housed	5	4	4	5	4	4
Stocking rate (LU per ha)	1.2	0.9	0.8	1.2	0.9	0.8
Total forage area allocated to enterprise (ha)	163	144	81	163	145	79
Inorganic nitrogen use (kg per ha)	0	2	15	0	1	18
Labour use - paid hours per ewe	1.0	1.3	1.4	1.0	1.4	1.3
Labour use - unpaid hours per ewe	0.9	1.2	2.6	0.9	1.3	2.2