



**AHDB Beef and Lamb
Farmbench
Costs of Production 2017/18**

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	24	49	24	24	49	24
Average flock size	1234	644	279	1187	636	321
Lamb sales	59.61	46.85	51.11	0.98	1.02	0.97
Market value of lambs retained as replacements and stores	50.97	43.80	42.93	0.93	0.81	0.96
Market value of finished lamb consumed on farm	0.12	0.13	0.04	0.00	0.00	0.00
Other income	2.30	3.26	3.09	0.04	0.06	0.08
Gross Output	113.00	94.04	97.17	1.95	1.90	2.01
Cost of purchased or transferred orphans	1.13	0.58	0.00	0.02	0.01	0.00
Replacement costs	13.03	15.22	22.01	0.22	0.31	0.48
Output less replacement costs	98.84	78.23	75.16	1.72	1.58	1.53
Variable Costs						
Purchased feed including minerals	6.60	8.62	10.04	0.11	0.18	0.20
Home-grown feed	0.86	0.15	0.66	0.02	0.00	0.01
Purchased forage	0.39	0.38	0.59	0.01	0.01	0.01
Home-grown forage (excludes contract)	4.19	5.09	4.95	0.07	0.10	0.10
Total feed and forage	12.03	14.24	16.23	0.20	0.29	0.33
Vet and medicine	6.80	8.02	8.99	0.12	0.16	0.19
Bedding	0.70	1.12	1.50	0.01	0.02	0.03
Other livestock expenses	5.99	6.14	8.75	0.10	0.13	0.17
Total variable costs	25.52	29.51	35.49	0.43	0.61	0.72
Gross Margin	73.32	48.72	39.68	1.29	0.97	0.81
Fixed Costs						
Labour - paid	9.52	9.42	16.27	0.17	0.17	0.35
Equipment repairs	1.62	2.08	4.08	0.03	0.04	0.08
Equipment hire	0.16	0.12	0.00	0.00	0.00	0.00
Contracting	2.80	2.58	3.68	0.04	0.05	0.09
Electricity	0.37	0.26	0.75	0.01	0.01	0.01
Fuel	2.21	2.59	4.10	0.04	0.05	0.08
Property maintenance and water	2.15	1.65	4.90	0.04	0.03	0.10
Land Rent (Actual)	5.38	7.53	6.98	0.10	0.14	0.16
Other	3.16	4.44	7.38	0.06	0.08	0.16
Finance	1.77	1.42	0.93	0.03	0.02	0.03
Cash Only fixed costs	29.14	32.09	49.08	0.52	0.61	1.06
Cash Only Cost of Production	68.82	77.41	106.57	1.18	1.54	2.26
Cash Only Net Margin	44.18	16.63	-9.40	0.77	0.36	-0.25
Labour - unpaid (Imputed)	10.68	18.50	35.72	0.19	0.37	0.68
Land Rent (Imputed)	7.60	7.76	20.23	0.12	0.17	0.39
Depreciation	3.21	4.32	8.71	0.06	0.09	0.17
Non-Cash costs	21.48	30.58	64.65	0.37	0.62	1.24
Full Economic fixed costs	50.62	62.67	113.73	0.89	1.24	2.30
Full Economic Cost of Production	90.30	107.99	171.23	1.55	2.16	3.50
Full Economic Net Margin	22.70	-13.95	-74.06	0.40	-0.26	-1.49
Physical Performance						
Number of ewe lambs tupped as a percentage of the total (%)	13	8	5	13	8	6
Ewe to ram ratio	44	42	45	43	42	49
Scanning percentage per ewe scanned (%)	179	163	166	178	167	156
Lambs born alive per 100 ewes to ram	161	148	155	159	152	145
Lambs born dead per 100 ewes to ram	9	8	9	9	9	10
Lambs died in first 48 hours per 100 ewes to ram	8	8	9	8	8	9
Lambs died after 48 hours per 100 ewes to ram	5	6	6	5	6	6
Lambs weaned per 100 ewes to ram	150	136	140	148	139	131
Lambs reared per 100 ewes to ram	148	134	137	146	138	127
Lamb losses from birth to rearing (% of born alive)	9	10	11	9	10	12
Empty ewes (%)	4	5	5	4	4	6
Ewe mortality (%)	4	5	6	4	5	7
Flock replacement rate (%)	23	24	25	22	25	26
Average age at weaning (days)	111	107	112	111	107	111
Average weight at weaning (kg)	33	31	31	33	31	30
Average liveweight per reared lamb (kg)	39	37	36	39	37	36
Average liveweight (kg lwt per lamb sold finished)	41	41	41	41	41	41
Average carcase weight (kg dwt per lamb sold finished)	19.5	18.5	18.7	19.5	18.6	18.8
Average store weight (kg lwt per lamb sold store)	32	32	34	32	32	33
Average age at sale (days)	139	151	156	141	148	157
Daily liveweight gain to sale (kg per day)	0.21	0.20	0.19	0.21	0.20	0.18
Return per lamb sold finished (£)	82.25	78.04	78.70	81.64	79.03	78.89
Return per lamb sold store (£)	53.69	51.72	51.66	53.46	53.07	48.10
Reared lambs sold finished (%)	44	34	37	41	38	32
Reared lambs sold store (%)	2	11	15	2	10	16
Reared lambs sold breeding (%)	4	4	1	4	4	2
Reared lambs transferred to other enterprises (%)	50	51	47	53	48	50
Lamb weight produced per forage hectare (kg/ha)	320	265	212	315	276	197
Total FW ewe concentrate use (kg per ewe)	24	27	32	23	29	30
Total DM ewe concentrate use (kg per ewe)	21	24	23	19	25	22
Average ewe concentrate cost (£ per tonne)	215	201	193	213	204	191
Total FW forage (kg per ewe)	129	91	138	124	99	119
Total DM forage (kg per ewe)	54	33	51	52	36	44
Creep feed per lamb reared (kg per lamb)	5	6	9	4	6	9
Number of weeks housed	4	4	8	4	5	7
Stocking rate (LU per ha)	0.9	0.8	0.7	0.9	0.8	0.7
Total forage area allocated to enterprise (ha)	200	107	59	192	105	66
Inorganic nitrogen use (kg per ha)	37	43	49	37	43	50
Labour use - paid hours per ewe	0.9	1.0	1.5	0.9	0.9	1.5
Labour use - unpaid hours per ewe	0.9	1.6	2.9	0.9	1.6	2.5