



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

Non-SDA (Lowland) 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 | 17 | 35 | 17 | 17 | 35 | 17 |
| Average flock size | 1192 | 613 | 274 | 1238 | 593 | 270 |
| Lamb sales | 47.34 | 45.79 | 55.29 | 0.84 | 0.93 | 1.01 |
| Market value of lambs retained as replacements and stores | 58.88 | 46.22 | 46.46 | 1.09 | 0.88 | 0.89 |
| Market value of finished lamb consumed on farm | 0.17 | 0.19 | 0.06 | 0.00 | 0.00 | 0.00 |
| Other income | 2.65 | 3.26 | 3.18 | 0.05 | 0.06 | 0.06 |
| Gross Output | 109.04 | 95.45 | 105.00 | 1.99 | 1.88 | 1.97 |
| Cost of purchased or transferred orphans | 0.00 | 0.86 | 0.00 | 0.00 | 0.02 | 0.00 |
| Replacement costs | 13.32 | 13.50 | 21.71 | 0.25 | 0.26 | 0.42 |
| Output less replacement costs | 95.72 | 81.09 | 83.28 | 1.74 | 1.61 | 1.55 |
| Variable Costs | | | | | | |
| Purchased feed including minerals | 5.03 | 10.35 | 10.21 | 0.09 | 0.20 | 0.21 |
| Home-grown feed | 0.98 | 0.18 | 0.94 | 0.02 | 0.00 | 0.02 |
| Purchased forage | 0.42 | 0.44 | 0.75 | 0.01 | 0.01 | 0.01 |
| Home-grown forage (excludes contract) | 4.15 | 5.05 | 5.71 | 0.07 | 0.10 | 0.10 |
| Total feed and forage | 10.58 | 16.02 | 17.62 | 0.19 | 0.32 | 0.34 |
| Vet and medicine | 7.11 | 7.97 | 8.32 | 0.13 | 0.16 | 0.15 |
| Bedding | 0.79 | 1.40 | 1.89 | 0.01 | 0.03 | 0.04 |
| Other livestock expenses | 6.14 | 5.95 | 8.27 | 0.11 | 0.12 | 0.15 |
| Total variable costs | 24.62 | 31.34 | 36.10 | 0.44 | 0.63 | 0.68 |
| Gross Margin | 71.09 | 49.75 | 47.18 | 1.30 | 0.98 | 0.87 |
| Fixed Costs | | | | | | |
| Labour - paid | 8.87 | 10.71 | 21.07 | 0.17 | 0.20 | 0.45 |
| Equipment repairs | 1.95 | 2.35 | 4.01 | 0.04 | 0.05 | 0.08 |
| Equipment hire | 0.04 | 0.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contracting | 2.19 | 2.12 | 3.83 | 0.04 | 0.04 | 0.07 |
| Electricity | 0.38 | 0.25 | 0.87 | 0.01 | 0.01 | 0.02 |
| Fuel | 2.25 | 2.65 | 4.96 | 0.04 | 0.06 | 0.08 |
| Property maintenance and water | 1.92 | 1.57 | 5.14 | 0.03 | 0.03 | 0.10 |
| Land Rent (Actual) | 6.10 | 8.07 | 6.96 | 0.11 | 0.16 | 0.13 |
| Other | 3.13 | 4.08 | 7.99 | 0.06 | 0.08 | 0.14 |
| Finance | 1.93 | 1.00 | 0.69 | 0.04 | 0.02 | 0.01 |
| Cash Only fixed costs | 28.78 | 32.91 | 55.52 | 0.53 | 0.64 | 1.09 |
| Cash Only Cost of Production | 66.72 | 78.61 | 113.34 | 1.22 | 1.55 | 2.19 |
| Cash Only Net Margin | 42.32 | 16.84 | -8.34 | 0.77 | 0.34 | -0.23 |
| Labour - unpaid (Imputed) | 11.71 | 18.70 | 38.47 | 0.22 | 0.38 | 0.68 |
| Land Rent (Imputed) | 7.56 | 7.22 | 24.55 | 0.14 | 0.14 | 0.47 |
| Depreciation | 3.39 | 4.44 | 7.48 | 0.06 | 0.09 | 0.15 |
| Non-Cash costs | 22.65 | 30.36 | 70.50 | 0.41 | 0.61 | 1.30 |
| Full Economic fixed costs | 51.43 | 63.27 | 126.03 | 0.94 | 1.26 | 2.39 |
| Full Economic Cost of Production | 89.38 | 108.97 | 183.84 | 1.63 | 2.16 | 3.49 |
| Full Economic Net Margin | 19.67 | -13.51 | -78.84 | 0.35 | -0.28 | -1.52 |
| Physical Performance | | | | | | |
| Number of ewe lambs tupped as a percentage of the total (%) | 15 | 10 | 5 | 15 | 11 | 5 |
| Ewe to ram ratio | 43 | 41 | 42 | 41 | 42 | 41 |
| Scanning percentage per ewe scanned (%) | 174 | 168 | 170 | 174 | 168 | 166 |
| Lambs born alive per 100 ewes to ram | 157 | 151 | 159 | 155 | 153 | 155 |
| Lambs born dead per 100 ewes to ram | 10 | 9 | 9 | 10 | 9 | 9 |
| Lambs died in first 48 hours per 100 ewes to ram | 7 | 9 | 4 | 7 | 9 | 4 |
| Lambs died after 48 hours per 100 ewes to ram | 4 | 6 | 7 | 4 | 6 | 6 |
| Lambs weaned per 100 ewes to ram | 146 | 138 | 147 | 144 | 140 | 145 |
| Lambs reared per 100 ewes to ram | 144 | 136 | 144 | 142 | 138 | 142 |
| Lamb losses from birth to rearing (% of born alive) | 9 | 11 | 9 | 9 | 11 | 9 |
| Empty ewes (%) | 5 | 5 | 4 | 5 | 4 | 4 |
| Ewe mortality (%) | 4 | 4 | 5 | 4 | 4 | 5 |
| Flock replacement rate (%) | 21 | 22 | 27 | 21 | 22 | 27 |
| Average age at weaning (days) | 106 | 104 | 111 | 106 | 104 | 112 |
| Average weight at weaning (kg) | 33 | 31 | 32 | 33 | 31 | 32 |
| Average liveweight per reared lamb (kg) | 38 | 37 | 37 | 38 | 37 | 37 |
| Average liveweight (kg lwt per lamb sold finished) | 41 | 41 | 41 | 41 | 41 | 41 |
| Average carcase weight (kg dwt per lamb sold finished) | 19.4 | 18.4 | 18.8 | 19.4 | 18.4 | 18.9 |
| Average store weight (kg lwt per lamb sold store) | 28 | 33 | 35 | 28 | 33 | 35 |
| Average age at sale (days) | 141 | 152 | 147 | 141 | 151 | 148 |
| Daily liveweight gain to sale (kg per day) | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Return per lamb sold finished (£) | 81.95 | 78.71 | 81.47 | 81.93 | 78.72 | 81.78 |
| Return per lamb sold store (£) | 46.98 | 53.42 | 55.40 | 46.98 | 53.42 | 55.40 |
| Reared lambs sold finished (%) | 35 | 37 | 39 | 34 | 39 | 37 |
| Reared lambs sold store (%) | 1 | 5 | 12 | 1 | 5 | 12 |
| Reared lambs sold breeding (%) | 5 | 3 | 0 | 5 | 3 | 0 |
| Reared lambs transferred to other enterprises (%) | 59 | 55 | 49 | 60 | 54 | 50 |
| Lamb weight produced per forage hectare (kg/ha) | 275 | 316 | 278 | 274 | 314 | 294 |
| Total FW ewe concentrate use (kg per ewe) | 18 | 32 | 37 | 17 | 33 | 38 |
| Total DM ewe concentrate use (kg per ewe) | 15 | 28 | 25 | 15 | 29 | 26 |
| Average ewe concentrate cost (£ per tonne) | 221 | 194 | 179 | 221 | 195 | 177 |
| Total FW forage (kg per ewe) | 135 | 85 | 120 | 131 | 88 | 119 |
| Total DM forage (kg per ewe) | 59 | 31 | 51 | 57 | 33 | 50 |
| Creep feed per lamb reared (kg per lamb) | 5 | 8 | 8 | 5 | 8 | 10 |
| Number of weeks housed | 5 | 5 | 7 | 5 | 6 | 7 |
| Stocking rate (LU per ha) | 0.8 | 1.0 | 0.9 | 0.8 | 1.0 | 0.9 |
| Total forage area allocated to enterprise (ha) | 212 | 88 | 47 | 218 | 87 | 43 |
| Inorganic nitrogen use (kg per ha) | 26 | 50 | 50 | 24 | 48 | 72 |
| Labour use - paid hours per ewe | 0.8 | 1.1 | 1.9 | 0.8 | 1.1 | 2.1 |
| Labour use - unpaid hours per ewe | 1.0 | 1.6 | 3.2 | 1.0 | 1.7 | 3.0 |