



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

**Outdoor lambing 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%
<b>Financial Performance</b>						
Number of flocks in sample	9	19	9	9	19	9
Average flock size	1458	720	424	1545	663	457
Lamb sales	35.728	42.1829	33.95782	0.67	0.94	0.72
Market value of lambs retained as replacements and stores	59.637	43.8973	48.58266	1.19	0.88	1.13
Market value of finished lamb consumed on farm	0.08	0.00	0.25	0.00	0.00	0.00
Other income	2.53	3.15	3.27	0.05	0.05	0.11
<b>Gross Output</b>	<b>97.98</b>	<b>89.23</b>	<b>86.06</b>	<b>1.91</b>	<b>1.86</b>	<b>1.97</b>
Cost of purchased or transferred orphans	2.55	1.34	0.00	0.05	0.03	0.00
Replacement costs	13.96	17.34	18.04	0.28	0.34	0.47
<b>Output less replacement costs</b>	<b>81.47</b>	<b>70.55</b>	<b>68.02</b>	<b>1.58</b>	<b>1.49</b>	<b>1.50</b>
<b>Variable Costs</b>						
Purchased feed including minerals	2.99	5.83	4.62	0.06	0.12	0.11
Home-grown feed	0.00	0.05	0.00	0.00	0.00	0.00
Purchased forage	0.59	0.13	0.11	0.01	0.00	0.00
Home-grown forage (excludes contract)	3.60	4.93	4.18	0.07	0.11	0.09
<b>Total feed and forage</b>	<b>7.18</b>	<b>10.93</b>	<b>8.90</b>	<b>0.14</b>	<b>0.23</b>	<b>0.21</b>
Vet and medicine	6.44	7.63	11.70	0.13	0.16	0.27
Bedding	0.36	0.19	0.23	0.01	0.00	0.01
Other livestock expenses	5.23	6.30	8.75	0.10	0.14	0.19
<b>Total variable costs</b>	<b>19.21</b>	<b>25.05</b>	<b>29.57</b>	<b>0.37</b>	<b>0.54</b>	<b>0.67</b>
<b>Gross Margin</b>	<b>62.26</b>	<b>45.50</b>	<b>38.44</b>	<b>1.22</b>	<b>0.95</b>	<b>0.82</b>
<b>Fixed Costs</b>						
Labour - paid	10.12	7.81	6.82	0.20	0.15	0.17
Equipment repairs	1.76	1.50	4.06	0.03	0.03	0.09
Equipment hire	0.15	0.10	0.00	0.00	0.00	0.00
Contracting	1.74	2.84	4.02	0.03	0.06	0.10
Electricity	0.22	0.10	0.43	0.00	0.00	0.01
Fuel	1.91	1.63	4.92	0.04	0.04	0.09
Property maintenance and water	1.76	1.25	3.11	0.03	0.03	0.07
Land Rent (Actual)	1.55	6.94	10.09	0.03	0.15	0.24
Other	2.53	3.76	9.35	0.05	0.08	0.21
Finance	2.66	1.84	1.66	0.05	0.04	0.04
<b>Cash Only fixed costs</b>	<b>24.41</b>	<b>27.78</b>	<b>44.44</b>	<b>0.48</b>	<b>0.58</b>	<b>1.02</b>
<b>Cash Only Cost of Production</b>	<b>60.13</b>	<b>71.51</b>	<b>92.06</b>	<b>1.18</b>	<b>1.49</b>	<b>2.17</b>
<b>Cash Only Net Margin</b>	<b>37.85</b>	<b>17.72</b>	<b>-6.00</b>	<b>0.73</b>	<b>0.38</b>	<b>-0.20</b>
Labour - unpaid (Imputed)	8.23	18.11	30.00	0.17	0.40	0.63
Land Rent (Imputed)	9.63	9.32	3.62	0.19	0.19	0.11
Depreciation	2.34	3.50	4.73	0.05	0.08	0.10
<b>Non-Cash costs</b>	<b>20.19</b>	<b>30.92</b>	<b>38.36</b>	<b>0.40</b>	<b>0.66</b>	<b>0.84</b>
<b>Full Economic fixed costs</b>	<b>44.60</b>	<b>58.71</b>	<b>82.80</b>	<b>0.88</b>	<b>1.24</b>	<b>1.87</b>
<b>Full Economic Cost of Production</b>	<b>80.32</b>	<b>102.44</b>	<b>130.42</b>	<b>1.57</b>	<b>2.15</b>	<b>3.01</b>
<b>Full Economic Net Margin</b>	<b>17.65</b>	<b>-13.20</b>	<b>-44.36</b>	<b>0.34</b>	<b>-0.29</b>	<b>-1.04</b>
<b>Physical Performance</b>						
Number of ewe lambs tupped as a percentage of the total (%)	13	7	8	12	7	8
Ewe to ram ratio	53	46	48	49	49	51
Scanning percentage per ewe scanned (%)	171	158	153	171	161	145
Lambs born alive per 100 ewes to ram	150	143	141	148	148	132
Lambs born dead per 100 ewes to ram	11	8	8	11	8	9
Lambs died in first 48 hours per 100 ewes to ram	9	6	6	9	6	6
Lambs died after 48 hours per 100 ewes to ram	7	4	5	6	4	5
Lambs weaned per 100 ewes to ram	140	136	129	138	141	122
Lambs reared per 100 ewes to ram	139	134	127	136	140	118
Lamb losses from birth to rearing (% of born alive)	11	8	10	11	8	11
Empty ewes (%)	3.8	4.0	6.5	4	4	7
Ewe mortality (%)	3.7	5.6	3.7	4	5	6
Flock replacement rate (%)	21.2	28.1	23.3	21	28	27
Average age at weaning (days)	104	102	107	104	102	107
Average weight at weaning (kg)	33	29	28	33	30	27
Average liveweight per reared lamb (kg)	37	35	35	37	36	34
Average liveweight (kg lwt per lamb sold finished)	41	40	40	41	40	40
Average carcase weight (kg dwt per lamb sold finished)	19.0	18.0	17.6	18.9	18.0	17.6
Average store weight (kg lwt per lamb sold store)	31	32	36	31	33	33
Average age at sale (days)	145	154	171	145	153	174
Daily liveweight gain to sale (kg per day)	0.19	0.19	0.17	0.19	0.19	0.17
Return per lamb sold finished (£)	77.65	74.52	69.66	77.60	74.66	68.24
Return per lamb sold store (£)	49.39	52.16	49.52	49.39	53.62	42.75
Reared lambs sold finished (%)	29	20	25	28	22	20
Reared lambs sold store (%)	2	21	11	2	21	16
Reared lambs sold breeding (%)	2	8	6	2	8	6
Reared lambs transferred to other enterprises (%)	67	51	58	68	49	59
Lamb weight produced per forage hectare (kg/ha)	358	216	190	351	222	171
Total FW ewe concentrate use (kg per ewe)	8	15	10	8	17	10
Total DM ewe concentrate use (kg per ewe)	7	13	9	6	14	8
Average ewe concentrate cost (£ per tonne)	242	243	245	242	244	237
Total FW forage (kg per ewe)	63	80	39	60	87	34
Total DM forage (kg per ewe)	31	28	15	29	30	13
Creep feed per lamb reared (kg per lamb)	1	1	5	1	2	5
Number of weeks housed	2	1	2	2	1	2
Stocking rate (LU per ha)	1.1	0.7	0.7	1.1	0.7	0.7
Total forage area allocated to enterprise (ha)	187	141	87	197	133	95
Inorganic nitrogen use (kg per ha)	28	36	23	25	36	32
Labour use - paid hours per ewe	0.8	0.7	0.8	0.8	0.6	0.8
Labour use - unpaid hours per ewe	0.6	1.7	2.5	0.6	1.8	2.2