



**AHDB Beef and Lamb
Stocktake
Costs of Production 2015/16**

Combined Breeding Herd/Stores

Financial Performance (£ per cow to bull)	(£ per cow to bull)			(£ per lwt kg calf output)		
	Bottom third	Average	Top third	Bottom Third	Average	Top Third
Number of herds in sample	5	17	5	5	17	5
Average herd size (cows to bull)	64	74	79	64	74	79
Calf output	653.54	713.43	914.31	1.74	1.89	2.02
Other income	4.40	1.11	0.00	0.01	0.00	0.00
Gross Output	657.95	714.54	914.31	1.75	1.90	2.02
Replacement costs	62.64	80.53	70.36	0.17	0.21	0.16
Output less replacement costs	595.31	634.01	843.95	1.58	1.68	1.86
Variable Costs						
Purchased feed including minerals	48.02	80.59	72.86	0.13	0.21	0.16
Home-grown feed	37.14	5.92	3.69	0.10	0.02	0.01
Purchased forage	14.56	10.24	23.31	0.04	0.03	0.05
Home-grown forage (excludes contract)	19.25	42.51	48.49	0.05	0.11	0.11
Total feed and forage	118.97	139.26	148.35	0.32	0.37	0.33
Vet and medicine	26.41	37.18	32.43	0.07	0.10	0.07
Bedding	32.65	51.56	53.61	0.09	0.14	0.12
Other livestock expenses	28.33	38.90	44.01	0.08	0.10	0.10
Total variable costs	206.37	266.90	278.40	0.55	0.71	0.61
Gross Margin	388.94	367.11	565.55	1.03	0.97	1.25
Fixed Costs						
Labour - paid	94.99	63.84	56.29	0.25	0.17	0.12
Machinery repairs and spares	32.41	49.98	29.93	0.09	0.13	0.07
Contracting	34.79	42.04	19.17	0.09	0.11	0.04
Electricity	2.73	2.68	2.14	0.01	0.01	0.00
Fuel	26.06	33.42	28.72	0.07	0.09	0.06
Property maintenance and water	21.19	24.32	33.08	0.06	0.06	0.07
Land Rent (Actual)	155.83	107.59	27.08	0.41	0.29	0.06
Overheads	41.41	36.48	41.04	0.11	0.10	0.09
Cash Only fixed costs	409.42	360.35	237.45	1.09	0.96	0.52
Cash Only Cost of Production	678.43	707.78	586.21	1.80	1.88	1.29
Cash Only Net Margin	-20.48	6.76	328.10	-0.05	0.02	0.72
Depreciation	94.65	126.67	148.09	0.25	0.34	0.33
Finance costs (Imputed)	47.83	55.35	57.42	0.13	0.15	0.13
Labour - unpaid (Imputed)	120.20	122.40	117.78	0.32	0.32	0.26
Land Rent (Imputed)	70.01	50.63	73.23	0.19	0.13	0.16
Non-Cash fixed costs	332.70	355.05	396.52	0.88	0.94	0.87
Full Investment fixed costs	742.13	715.40	633.98	1.97	1.90	1.40
Full Investment Cost of Production	1011.13	1062.83	982.74	2.69	2.82	2.17
Full Investment Net Margin	-353.19	-348.29	-68.42	-0.94	-0.92	-0.15
Physical Performance						
Cow to bull ratio	43	38	43			
Age at first calving						
Herds 2 year policy (%)	0	44	40			
Herds 2.5 year policy (%)	40	40	60			
Herds more than 2.5 year policy (%)	60	17	0			
Percentage of cows/heifers scanned in-calf (%)	95	68	n.a			
Calves born alive per 100 cows/heifers to bull	87	86	89			
Calves born dead per 100 cows/heifers to bull	2	3	2			
Calves died after birth per 100 cows/heifers to bull	3	3	2			
Calves weaned per 100 cows/heifers to bull*	85	84	87			
Calf losses from birth to sale (% of born alive)	3	3	3			
Calving period (first to last calf - weeks)	9.5	11.2	13.3			
Cows and heifers calving in first 3 weeks (%)	50.6	36.2	30.7			
Empty cows/heifers (%)	10.7	11.2	10.4			
Cow mortality (%)	2.2	1.9	1.8			
Herd replacement rate (%)	12.3	16.7	16.5			
Average age at weaning (days)	220	233	236			
Average age at sale (days)	445	497	475			
Average weight at weaning (kg per head)	270	293	309			
Average liveweight at sale (kg per head)	445	447	524			
Average carcass weight (kg)	n.a	190	336			
Daily liveweight gain birth to sale (kg per day)	1.0	0.9	1.1			
Calf return per head finished (£)	n.a	509	1208			
Calf return per head store (£)	773	853	1000			
Liveweight sale price all animals (£ per kg lwt)	1.75	1.93	2.02			
Liveweight sale price: finished cattle (£ per kg lwt)	n.a	1.43	2			
Deadweight sale price: finished cattle (£ per kg dwt)	n.a	2.68	4			
Calves sold finished (%)	0	1	28			
Calves sold store (%)	100	99	72			
Total FW cow concentrate use (kg per cow)	38	31	9			
Average concentrate cost (£ per tonne)	306	219	186			
Total FW forage (kg per cow)	3211	3432	3373			
Total DM forage (kg per cow)	1971	1608	1576			
Total FW calf concentrate use (kg per calf)	202	371	435			
Total FW forage (kg per calf)	2436	2664	3470			
Total DM forage (kg per calf)	1058	1053	985			
Inorganic nitrogen use (kg per ha)	3	19	35			