



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

Non-SDA Breeding Flocks

Financial Performance (£ per ewe to ram)	(£ per head output)			(£ per lwt kg lamb output)		
	Bottom	Average	Top Third	Bottom	Average	Top
	Third			Third		Third
Number of flocks in sample	29	89	29	29	89	29
Average flock size	373	688	986	373	688	986
Lamb output	89.44	90.62	91.39	1.63	1.72	1.81
Other income	2.43	3.08	3.68	0.04	0.06	0.07
Gross Output	91.87	93.70	95.07	1.68	1.77	1.89
Replacement costs	7.81	9.18	9.53	0.14	0.17	0.19
Output less replacement costs	84.06	84.52	85.55	1.53	1.60	1.70
Variable Costs						
Purchased feed including minerals	15.83	8.08	3.69	0.29	0.15	0.07
Home-grown feed	0.41	0.39	0.31	0.01	0.01	0.01
Purchased forage	0.93	0.35	0.11	0.02	0.01	0.00
Home-grown forage (excludes contract)	8.70	4.88	3.46	0.16	0.09	0.07
Total feed and forage	25.87	13.70	7.56	0.47	0.26	0.15
Vet and medicine	10.19	7.14	5.05	0.19	0.14	0.10
Bedding	1.69	0.75	0.38	0.03	0.01	0.01
Other livestock expenses	8.65	8.00	8.20	0.16	0.15	0.16
Total variable costs	46.40	29.59	21.20	0.85	0.56	0.42
Gross Margin	37.66	54.93	64.35	0.69	1.04	1.28
Fixed Costs						
Labour - paid	18.29	10.62	8.35	0.33	0.20	0.17
Machinery repairs and spares	2.79	2.18	1.71	0.05	0.04	0.03
Contracting	4.14	2.66	2.12	0.08	0.05	0.04
Electricity	0.29	0.24	0.14	0.01	0.00	0.00
Fuel	3.77	2.73	2.31	0.07	0.05	0.05
Property maintenance and water	2.32	1.56	0.90	0.04	0.03	0.02
Land Rent (Actual)	10.86	7.37	6.08	0.20	0.14	0.12
Overheads	5.81	3.88	2.97	0.11	0.07	0.06
Cash Only fixed costs	48.27	31.24	24.56	0.88	0.59	0.49
Cash Only Cost of Production	102.47	70.01	55.29	1.87	1.33	1.10
Cash Only Net Margin	-10.60	23.69	39.79	-0.19	0.45	0.79
Depreciation	9.47	6.11	4.77	0.17	0.12	0.09
Finance costs (Imputed)	1.78	1.38	1.14	0.03	0.03	0.02
Labour - unpaid (Imputed)	17.03	12.78	9.08	0.31	0.24	0.18
Land Rent (Imputed)	13.82	9.77	7.43	0.25	0.19	0.15
Non-Cash fixed costs	42.11	30.04	22.42	0.77	0.57	0.44
Full Investment fixed costs	90.38	61.27	46.99	1.65	1.16	0.93
Full Investment Cost of Production	144.58	100.04	77.71	2.64	1.90	1.54
Full Investment Net Margin	-52.71	-6.34	17.36	-0.96	-0.12	0.34
Physical Performance						
Ewe to ram ratio	41	46	51			
Scanning percentage per ewe scanned (%)	167	170	167			
Lambs born alive per 100 ewes to ram	154	151	148			
Lambs born dead per 100 ewes to ram	7	9	9			
Lambs died in first 48 hours per 100 ewes to ram	9	8	7			
Lambs died after 48 hours per 100 ewes to ram	6	5	5			
Lambs weaned per 100 ewes to ram	141	139	136			
Lambs reared per 100 ewes to ram	141	139	136			
Lamb losses from birth to rearing (% of born alive)	9	8	8			
Empty ewes (%)	5.4	6.0	7.2			
Ewe mortality (%)	4.0	3.3	3.3			
Flock replacement rate (%)	23.1	22.9	23.9			
Average age at weaning (days)	111	116	118			
Average weight at weaning (kg)	34.5	32.7	31.0			
Average liveweight per reared lamb (all lambs) (kg per lamb)	38.9	38.1	37.1			
Average liveweight (kg lwt per lamb sold finished)	42.3	41.9	41.5			
Average carcass weight (kg dwt per lamb sold finished)	19.6	19.4	19.2			
Average store weight (kg lwt per lamb sold store)	32.7	32.7	31.1			
Average age at sale (days)	150	161	169			
Daily liveweight gain to sale (kg per day)	0.25	0.23	0.21			
Lamb weight produced per forage hectare (kg)	339	400	393			
Return per lamb sold finished (£)	69.99	69.13	71.09			
Return per lamb sold store (£)	49.91	50.35	49.46			
Reared lambs sold finished (%)	50	40	31			
Reared lambs sold store (%)	10	10	7			
Reared lambs sold breeding (%)	3	5	6			
Reared lambs valued at end (%)	37	46	56			
Total FW ewe concentrate use (kg per ewe)	42	34	26			
Total DM ewe concentrate use (kg per ewe)	36	25	15			
Average ewe concentrate cost (£ per tonne)	217	179	132			
Total FW forage (kg per ewe)	430	235	179			
Total DM forage (kg per ewe)	106	60	47			
Creep feed per lamb reared (kg per lamb)	16	6	2			
Number of full grazing weeks	45	46	48			
Stocking rate (LU per ha)	0.7	0.9	0.9			
Inorganic nitrogen use (kg per ha)	45	28	20			
Labour use - paid hours per ewe	2.1	1.1	0.8			
Labour use - unpaid hours per ewe	1.7	1.4	1.1			