



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

**Spring Calving Suckler Herds**

Financial Performance (£ per cow to bull)	(£ per cow to bull)			(£ per lwt kg calf output)		
	Bottom	Top		Bottom	Top	
	Third	Average	Third	Third	Average	Third
Number of herds in sample	22	68	22	22	68	22
Average herd size (cows to bull)	54	90	101	54	90	101
Calf output	495.38	535.91	587.77	2.06	2.10	2.21
Other income	2.23	4.67	8.25	0.01	0.02	0.03
<b>Gross Output</b>	<b>497.61</b>	<b>540.59</b>	<b>596.01</b>	<b>2.07</b>	<b>2.12</b>	<b>2.25</b>
Replacement costs	82.66	55.64	24.54	0.34	0.22	0.09
<b>Output less replacement costs</b>	<b>414.96</b>	<b>484.95</b>	<b>571.47</b>	<b>1.72</b>	<b>1.90</b>	<b>2.15</b>
<b>Variable Costs</b>						
Purchased feed including minerals	30.13	25.30	24.25	0.13	0.10	0.09
Home-grown feed	3.40	11.07	15.23	0.01	0.04	0.06
Purchased forage	8.29	5.12	6.83	0.03	0.02	0.03
Home-grown forage (excludes contract)	45.02	36.70	31.61	0.19	0.14	0.12
<b>Total feed and forage</b>	<b>86.85</b>	<b>78.19</b>	<b>77.91</b>	<b>0.36</b>	<b>0.31</b>	<b>0.29</b>
Vet and medicine	35.04	34.13	36.19	0.15	0.13	0.14
Bedding	31.94	26.46	28.39	0.13	0.10	0.11
Other livestock expenses	20.76	18.46	15.50	0.09	0.07	0.06
<b>Total variable costs</b>	<b>174.59</b>	<b>157.24</b>	<b>157.99</b>	<b>0.73</b>	<b>0.62</b>	<b>0.60</b>
<b>Gross Margin</b>	<b>240.37</b>	<b>327.71</b>	<b>413.48</b>	<b>1.00</b>	<b>1.28</b>	<b>1.56</b>
<b>Fixed Costs</b>						
Labour - paid	81.38	70.81	46.19	0.34	0.28	0.17
Machinery repairs and spares	37.06	22.63	23.48	0.15	0.09	0.09
Contracting	63.64	37.00	26.57	0.26	0.15	0.10
Electricity	5.06	2.69	2.68	0.02	0.01	0.01
Fuel	32.44	22.21	20.69	0.13	0.09	0.08
Property maintenance and water	29.17	18.81	13.93	0.12	0.07	0.05
Land Rent (Actual)	66.37	53.16	53.60	0.28	0.21	0.20
Overheads	30.85	18.68	16.89	0.13	0.07	0.06
<b>Cash Only fixed costs</b>	<b>345.96</b>	<b>246.00</b>	<b>204.04</b>	<b>1.44</b>	<b>0.96</b>	<b>0.77</b>
<b>Cash Only Cost of Production</b>	<b>603.20</b>	<b>458.88</b>	<b>386.57</b>	<b>2.51</b>	<b>1.80</b>	<b>1.46</b>
<b>Cash Only Net Margin</b>	<b>-105.59</b>	<b>81.70</b>	<b>209.44</b>	<b>-0.44</b>	<b>0.32</b>	<b>0.79</b>
Depreciation	112.98	63.49	47.63	0.47	0.25	0.18
Finance costs (Imputed)	30.85	32.27	31.79	0.13	0.13	0.12
Labour - unpaid (Imputed)	85.02	45.37	40.89	0.35	0.18	0.15
Land Rent (Imputed)	81.11	55.33	43.85	0.34	0.22	0.17
<b>Non-Cash fixed costs</b>	<b>309.96</b>	<b>196.46</b>	<b>164.17</b>	<b>1.29</b>	<b>0.77</b>	<b>0.62</b>
<b>Full Investment fixed costs</b>	<b>655.92</b>	<b>442.47</b>	<b>368.21</b>	<b>2.73</b>	<b>1.73</b>	<b>1.39</b>
<b>Full Investment Cost of Production</b>	<b>913.16</b>	<b>655.35</b>	<b>550.74</b>	<b>3.80</b>	<b>2.57</b>	<b>2.08</b>
<b>Full Investment Net Margin</b>	<b>-415.55</b>	<b>-114.76</b>	<b>45.27</b>	<b>-1.73</b>	<b>-0.45</b>	<b>0.17</b>
<b>Physical Performance</b>						
Cow to bull ratio	30	32	31			
<b>Age at first calving</b>						
Herds 2 year policy (%)	45	53	59			
Herds 2.5 year policy (%)	27	28	27			
Herds more than 2.5 year policy (%)	27	19	14			
Percentage of cows/heifers scanned in-calf (%)	92	91	94			
Calves born alive per 100 cows/heifers to bull	86	88	91			
Calves born dead per 100 cows/heifers to bull	3	3	3			
Calves died from birth to weaning per 100 cows/heifers to	3	3	3			
Calves weaned per 100 cows/heifers to bull*	83	85	88			
Calf losses from birth to weaning (% of born alive)	4	4	4			
Calving period (first to last calf - weeks)	16.4	15.3	13.5			
Cows and heifers calving in first 3 weeks (%)	35.5	36.6	40.5			
Empty cows/heifers (%)	12.0	10.4	6.9			
Cow mortality (%)	1.8	1.8	1.6			
Herd replacement rate (%)	16.3	17.1	14.5			
Average age at weaning (days)	233	224	216			
Average weight at weaning (kg per head)	291	300	300			
Daily liveweight gain to weaning (kg per day)	1.1	1.2	1.2			
Weaned calf weight produced per forage hectare (kg at 20t)	177	289	337			
Return per calf (£ per head)	599	636	666			
Calf price (£ per kg lwt)	2.07	2.12	2.23			
Weaned calves sold at weaning (%)	11	6	4			
Weaned calves retained at weaning (%)	89	94	96			
Total FW cow concentrate use (kg per cow)	124	136	115			
Total DM cow concentrate use (kg per cow)	75	75	88			
Average concentrate cost (£ per tonne)	155	126	153			
Total FW forage (kg per cow)	4032	3382	3555			
Total DM forage (kg per cow)	1640	1338	1292			
Creep feed fed (kg per calf weaned)	51	60	53			
Number of grazing weeks	33	33	31			
Stocking rate (LU per ha)	0.9	1.4	1.5			
Inorganic nitrogen use (kg per ha)	29	30	18			
Labour use - paid hours per cow	7.0	6.2	5.0			
Labour use - unpaid hours per cow	9.6	4.7	4.2			

\*includes calves purchased to put on cows