

TABLE B4. Hill cattle and sheep farms

1. Under 70k SO	Farm Business Income (£ per farm)	
Number of farms in sample	22	22
Average business size (SO)	47,167	47,683
OUTPUTS	<u>2017/18</u>	<u>2016/17</u>
Other cattle	23,974	22,272
Sheep	12,090	12,001
Other livestock	148	3
Main crops	18	27
By-products, forage and cultivations	917	1,285
Miscellaneous	3,128	2,338
Basic Payment Scheme	14,330	13,892
Income from energy generation	1,536	1,394
Environmental payments	3,204	3,562
TOTAL OUTPUTS	59,345	56,774
INPUTS		
Feeds - purchased concentrates	8,953	8,000
- homegrown concentrates	0	0
Coarse fodder, tack and stock keep	2,508	2,147
Veterinary and medicines	2,133	2,229
Other livestock costs	4,169	3,429
Fertilisers	3,172	2,708
Seeds - purchased and homegrown	294	229
Other crop costs	2,389	2,648
Labour - paid	0	0
- unpaid	2,933	2,944
- casual	429	313
Machinery - contract	456	893
- repairs	2,877	2,383
- fuels	2,376	2,208
- depreciation	5,920	6,423
General farming costs	7,472	10,103
Land expenses	1,963	1,849
Rent	1,081	1,118
Rental value	6,773	6,369
TOTAL INPUTS	55,898	55,993
NET FARM INCOME (excluding BLSA)	3,447	781
Plus:		
Unpaid labour (excludes farmer and spouse)	2,933	2,944
Imputed property costs	6,728	6,323
Less:		
Interest charges	1,442	1,709
Ownership charges	2,538	2,279
FARM BUSINESS INCOME	9,128	6,060

TABLE B4. Hill cattle and sheep farms**1. Under 70k SO (continued)**

INCOME MEASURES - £ per farm	<u>2017/18</u>	<u>2016/17</u>
NET FARM INCOME (excluding BLSA)	3,447	781
minus manual labour of farmer and spouse	15,519	16,043
plus managerial input of paid managers	0	0
MANAGEMENT and INVESTMENT INCOME	-12,072	-15,262
NET FARM INCOME (excluding BLSA)	3,447	781
plus net rental value/imputed rent	6,773	6,369
minus occupier's expenses	229	227
minus interest payments	1,442	1,709
minus buildings and works depreciation	3,522	3,186
OCCUPIER'S NET INCOME	5,027	2,028
plus other imputed charges	2,978	2,989
plus fixed asset depreciation	9,442	9,609
minus valuation changes	-1,553	1,928
CASH INCOME	19,000	12,698
LAND UTILISATION - hectares per farm		
Cereals	0.01	0.01
Roots, fodder and other crops	0.19	0.07
Grassland - hay	2.84	2.67
- silage	13.47	13.71
- pasture	35.70	35.74
Fallow and land let out	0.00	0.00
Rough grazing - sole	18.84	18.84
Bare land and forage hired	2.97	4.86
Woods, roads and buildings	3.68	3.68
TOTAL AREA (actual hectares)	77.70	79.58
TOTAL AREA (effective hectares)	59.76	61.65
Rough grazing - common (effective hectares)	1.99	1.99
TENANT'S CAPITAL - £ per farm		
Machinery	45,311	43,686
Livestock	55,991	57,445
Crops	3,305	3,401
Stores	678	934
TOTAL	105,285	105,466
PERFORMANCE INDICATORS		
Lambs reared per ewe (numbers)	1.11	1.25
Finished lamb sales per ewe (numbers)	0.81	0.89
Stocking rate (grazing LU per eff.ha.)	1.09	1.06
Return on tenant's capital (%)	-11.47	-14.47

TABLE B4. Hill cattle and sheep farms**1. Under 70k SO (continued)****LIVESTOCK CARRIED - per farm**

	Average number		Livestock Units	
	2017/18	2016/17	2017/18	2016/17
Beef cows	25.4	24.7	18.4	18.5
Other cattle	55.8	52.7	27.6	26.3
Breeding sheep	205.2	227.8	13.2	14.4
Other sheep	139.5	132.5	5.6	5.5
Other livestock	2.6	4.0		

ASSETS AND LIABILITIES - £ per farm

	OWNER OCCUPIED		TENANTED		MIXED TENURE	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
Number of farms	12	12	1	1	9	9
Average farm size - SO	43,240	42,411	N/A	N/A	50,434	52,264
- actual ha.	61.89	63.26			98.98	101.77
- eff. ha.	51.67	53.04			69.38	72.16
ASSETS						
Agricultural land	525,023	517,264			460,348	414,389
Woodland	6,222	6,161			1,631	1,615
Buildings	14,126	13,482			31,642	33,902
Improvements	3,937	2,827			20,928	13,582
Machinery	44,964	43,349			38,221	35,850
Livestock	53,638	53,567			54,758	58,736
Crops, forage and cultivations	2,831	3,138			3,134	2,958
Basic Payment Scheme value	17,509	18,764			19,598	20,915
Stores	675	1,211			757	670
Credit balances	29,115	17,131			3,782	8,982
TOTAL	698,040	676,894			634,799	591,599
EXTERNAL LIABILITIES						
Long and medium term loans	6,249	15,639			69,122	73,667
Other short term loans	5,178	3,318			2,455	773
Overdrafts	9,092	11,924			14,297	15,953
TOTAL	20,519	30,881			85,874	90,393
NET WORTH	677,521	646,013			548,925	501,206
Owner equity (%)	97	95			86	85

N/A - liabilities and assets results are not shown when the sub-samples by tenure have 5 or less farms.

TABLE B4. Hill cattle and sheep farms

2. 70 - 115k SO	Farm Business Income (£ per farm)	
Number of farms in sample	35	35
Average business size (SO)	89,990	89,058
OUTPUTS	<u>2017/18</u>	<u>2016/17</u>
Other cattle	39,096	35,127
Sheep	36,558	36,388
Main crops	786	943
By-products, forage and cultivations	815	719
Miscellaneous	5,690	5,476
Basic Payment Scheme	22,789	21,832
Income from energy generation	5,333	1,754
Environmental payments	5,807	5,239
TOTAL OUTPUTS	116,874	107,478
INPUTS		
Feeds - purchased concentrates	15,471	13,649
- homegrown concentrates	676	671
Coarse fodder, tack and stock keep	3,436	3,101
Veterinary and medicines	4,623	4,976
Other livestock costs	9,244	8,619
Fertilisers	5,475	5,088
Seeds - purchased and homegrown	670	786
Other crop costs	4,199	4,008
Labour - paid	1,778	2,132
- unpaid	6,837	5,972
- casual	825	962
Machinery - contract	1,102	1,046
- repairs	5,283	5,052
- fuels	5,042	4,921
- depreciation	10,730	10,849
General farming costs	10,179	10,222
Land expenses	3,832	3,983
Rent	1,555	1,525
Rental value	11,056	10,569
TOTAL INPUTS	102,013	98,131
NET FARM INCOME (excluding BLSA)	14,861	9,347
Plus:		
Unpaid labour (excludes farmer and spouse)	6,837	5,972
Imputed property costs	10,995	10,508
Less:		
Interest charges	3,014	3,501
Ownership charges	3,347	3,126
FARM BUSINESS INCOME	26,332	19,200

TABLE B4. Cattle and sheep on hill farms**2. 70 - 115k SO (continued)**

INCOME MEASURES - £ per farm	<u>2017/18</u>	<u>2016/17</u>
NET FARM INCOME (excluding BLSA)	14,861	9,347
minus manual labour of farmer and spouse	20,367	19,647
plus managerial input of paid managers	0	0
MANAGEMENT and INVESTMENT INCOME	-5,506	-10,300
NET FARM INCOME (excluding BLSA)	14,861	9,347
plus net rental value/imputed rent	11,056	10,569
minus occupier's expenses	265	262
minus interest payments	3,014	3,501
minus buildings and works depreciation	3,939	3,570
OCCUPIER'S NET INCOME	18,699	12,583
plus other imputed charges	6,894	6,029
plus fixed asset depreciation	14,670	14,420
minus valuation changes	1,051	2,562
CASH INCOME	39,212	30,470
LAND UTILISATION - hectares per farm		
Cereals	1.20	1.09
Roots, fodder and other crops	2.29	1.94
Grassland - hay	1.58	2.38
- silage	22.91	23.13
- pasture	68.52	67.73
Fallow and land let out	0.16	0.16
Rough grazing - sole	23.18	23.18
Bare land and forage hired	6.30	6.85
Woods, roads and buildings	5.61	5.61
TOTAL AREA (actual hectares)	131.75	132.07
TOTAL AREA (effective hectares)	110.85	111.16
Rough grazing - common (effective hectares)	14.69	14.69
TENANT'S CAPITAL - £ per farm		
Machinery	78,679	73,277
Livestock	114,975	113,124
Crops	3,911	4,138
Stores	1,988	2,397
TOTAL	199,553	192,936
PERFORMANCE INDICATORS		
Lambs reared per ewe (numbers)	1.30	1.30
Finished lamb sales per ewe (numbers)	0.98	1.05
Stocking rate (grazing LU per eff.ha.)	1.07	1.07
Return on tenant's capital (%)	-2.76	-5.34

TABLE B4. Hill cattle and sheep farms**2. 70 - 115k SO (continued)****LIVESTOCK CARRIED - per farm**

	Average number		Livestock Units	
	2017/18	2016/17	2017/18	2016/17
Beef cows	39.2	38.5	28.3	28.9
Other cattle	82.7	82.2	42.6	41.7
Breeding sheep	493.7	500.6	32.4	32.9
Other sheep	331.8	359.8	13.3	14.4

ASSETS AND LIABILITIES - £ per farm

	OWNER OCCUPIED		TENANTED		MIXED TENURE	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
Number of farms	20	20	2	2	13	13
Average farm size - SO	89,637	89,078	N/A	N/A	89,296	87,544
- actual ha.	121.38	122.37			146.63	145.33
- eff. ha.	106.47	107.47			119.20	117.89

ASSETS

Agricultural land	1,011,021	975,744			763,439	736,241
Woodland	9,758	9,661			5,362	5,309
Buildings	31,271	30,530			30,745	31,535
Improvements	34,388	7,131			16,781	15,914
Machinery	80,603	79,615			77,944	65,698
Livestock	111,988	110,171			118,231	117,971
Crops, forage and cultivations	3,404	3,539			5,197	5,622
Basic Payment Scheme value	27,643	29,242			31,927	32,799
Stores	2,666	3,207			1,194	1,330
Credit balances	27,728	16,759			25,780	21,710
TOTAL	1,340,470	1,265,599			1,076,600	1,034,129

EXTERNAL LIABILITIES

Long and medium term loans	87,171	69,142			73,673	77,641
Other short term loans	9,961	8,893			17,080	7,047
Overdrafts	18,911	17,955			27,568	36,091
TOTAL	116,043	95,990			118,321	120,779

NET WORTH

NET WORTH	1,224,427	1,169,609			958,279	913,350
Owner equity (%)	91	92			89	88

N/A - liabilities and assets results are not shown when the sub-samples by tenure have 5 or less farms.

TABLE B4. Hill cattle and sheep farms

3. Over 115k SO	Farm Business Income (£ per farm)	
Number of farms in sample	28	28
Average business size (SO)	186,892	188,278
OUTPUTS	<u>2017/18</u>	<u>2016/17</u>
Dairy	13,118	10,895
Other cattle	64,931	64,791
Sheep	55,688	56,751
Other livestock	281	510
Main crops	1,192	1,455
By-products, forage and cultivations	560	687
Miscellaneous	7,933	5,510
Basic Payment Scheme	37,808	38,176
Income from energy generation	5,766	2,796
Environmental payments	8,537	8,598
TOTAL OUTPUTS	195,814	190,169
INPUTS		
Feeds - purchased concentrates	32,858	33,760
- homegrown concentrates	1,144	1,910
Coarse fodder, tack and stock keep	7,121	7,372
Veterinary and medicines	8,697	8,522
Other livestock costs	15,440	16,216
Fertilisers	10,740	11,666
Seeds - purchased and homegrown	1,333	1,043
Other crop costs	7,097	8,124
Labour - paid	864	1,006
- unpaid	15,238	14,280
- casual	6,025	4,471
Machinery - contract	1,738	1,758
- repairs	7,819	6,916
- fuels	8,211	7,838
- depreciation	20,470	20,378
General farming costs	14,676	14,195
Land expenses	7,142	6,951
Rent	5,766	5,733
Rental value	18,282	18,071
TOTAL INPUTS	190,661	190,210
NET FARM INCOME (excluding BLSA)	5,153	-41
Plus:		
Unpaid labour (excludes farmer and spouse)	15,238	14,280
Imputed property costs	18,103	17,892
Less:		
Interest charges	5,993	6,037
Ownership charges	6,012	6,199
FARM BUSINESS INCOME	26,489	19,895

TABLE B4. Hill cattle and sheep farms**3. Over 115k SO (continued)**

INCOME MEASURES - £ per farm	<u>2017/18</u>	<u>2016/17</u>
NET FARM INCOME (excluding BLSA)	5,153	-41
minus manual labour of farmer and spouse	20,959	20,544
plus managerial input of paid managers	0	0
MANAGEMENT and INVESTMENT INCOME	-15,806	-20,585
NET FARM INCOME (excluding BLSA)	5,153	-41
plus net rental value/imputed rent	18,282	18,071
minus occupier's expenses	426	404
minus interest payments	5,993	6,037
minus buildings and works depreciation	6,476	6,496
OCCUPIER'S NET INCOME	10,540	5,093
plus other imputed charges	15,416	14,459
plus fixed asset depreciation	26,947	26,874
minus valuation changes	7,690	209
CASH INCOME	45,213	46,217
LAND UTILISATION - hectares per farm		
Cereals	1.75	1.78
Roots, fodder and other crops	2.74	2.05
Grassland - hay	1.60	1.53
- silage	38.33	35.56
- pasture	139.46	142.36
Fallow and land let out	0.00	0.00
Rough grazing - sole	25.68	25.68
Bare land and forage hired	20.31	16.89
Woods, roads and buildings	6.17	6.00
TOTAL AREA (actual hectares)	236.04	231.85
TOTAL AREA (effective hectares)	210.92	206.90
Rough grazing - common (effective hectares)	13.70	13.70
TENANT'S CAPITAL - £ per farm		
Machinery	147,111	147,529
Livestock	227,275	219,628
Crops	6,325	7,056
Stores	2,627	3,226
TOTAL	383,338	377,439
PERFORMANCE INDICATORS		
Milk yield per cow (litres)	5,320	5,241
Milk sales per cow (£)	1,296	996
Margin over concentrates per cow (£)	912	672
Milk price (pence per litre)	24.36	19.01
Lambs reared per ewe (numbers)	1.17	1.22
Finished lamb sales per ewe (numbers)	0.90	0.89
Stocking rate (grazing LU per eff.ha.)	1.07	1.09
Return on tenant's capital (%)	-4.12	-5.45

TABLE B4. Hill cattle and sheep farms**3. Over 115k SO (continued)****LIVESTOCK CARRIED - per farm**

	Average number		Livestock Units	
	2017/18	2016/17	2017/18	2016/17
Dairy cattle	9.7	10.5	9.7	10.5
Beef cows	64.4	62.9	46.2	47.2
Other cattle	151.0	152.2	80.5	79.1
Breeding sheep	923.0	910.8	66.3	65.4
Other sheep	539.0	530.6	21.8	21.5
Other livestock	5.5	3.8		

ASSETS AND LIABILITIES - £ per farm

	OWNER OCCUPIED		TENANTED		MIXED TENURE	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
Number of farms	14	14	1	1	13	13
Average farm size - SO	194,166	197,059	N/A	N/A	181,992	182,116
- actual ha.	237.47	236.46			240.59	232.65
- eff. ha.	215.20	214.54			210.51	202.56

ASSETS

Agricultural land	1,943,330	1,786,748			1,145,471	1,128,543
Woodland	14,402	13,353			18,574	18,390
Buildings	46,625	48,368			37,064	37,378
Improvements	17,770	16,366			13,846	13,186
Machinery	157,544	165,694			139,474	133,903
Livestock	213,193	206,958			246,328	237,711
Crops, forage and cultivations	6,036	6,144			7,124	8,582
Basic Payment Scheme value	49,908	54,854			47,851	53,154
Stores	3,759	3,023			1,612	3,695
Credit balances	50,050	32,839			33,250	28,721
TOTAL	2,502,617	2,334,347			1,690,594	1,663,263

EXTERNAL LIABILITIES

Long and medium term loans	132,478	114,030			183,001	170,079
Other short term loans	10,464	12,749			20,181	14,219
Overdrafts	20,473	29,868			55,334	61,863
TOTAL	163,415	156,647			258,516	246,161

NET WORTH

NET WORTH	2,339,202	2,177,700			1,432,078	1,417,102
Owner equity (%)	93	93			85	85

N/A - liabilities and assets results are not shown when the sub-samples by tenure have less than 5 farms.

TABLE B4. Hill cattle and sheep farms

4. All sizes	Farm Business Income (£ per farm)	
Number of farms in sample	85	85
Average business size (SO)	110,827	111,033
OUTPUTS	<u>2017/18</u>	<u>2016/17</u>
Dairy	4,321	3,589
Other cattle	43,693	41,571
Sheep	36,527	36,784
Other livestock	131	169
Main crops	721	875
By-products, forage and cultivations	757	855
Miscellaneous	5,766	4,675
Basic Payment Scheme	25,547	25,161
Income from energy generation	4,493	2,004
Environmental payments	6,032	5,912
TOTAL OUTPUTS	127,988	121,595
INPUTS		
Feeds - purchased concentrates	19,511	18,811
- homegrown concentrates	655	905
Coarse fodder, tack and stock keep	4,410	4,261
Veterinary and medicines	5,320	5,433
Other livestock costs	9,971	9,778
Fertilisers	6,613	6,639
Seeds - purchased and homegrown	791	727
Other crop costs	4,685	5,012
Labour - paid	1,016	1,209
- unpaid	8,594	7,925
- casual	2,436	1,950
Machinery - contract	1,144	1,241
- repairs	5,496	4,975
- fuels	5,396	5,180
- depreciation	12,693	12,842
General farming costs	10,959	11,500
Land expenses	4,438	4,408
Rent	2,820	2,806
Rental value	12,328	11,953
TOTAL INPUTS	119,276	117,555
NET FARM INCOME (excluding BLSA)	8,712	4,040
Plus:		
Unpaid labour (excludes farmer and spouse)	8,594	7,925
Imputed property costs	12,232	11,857
Less:		
Interest charges	3,588	3,873
Ownership charges	4,016	3,919
FARM BUSINESS INCOME	21,934	16,030

TABLE B4. Hill cattle and sheep farms**4. All sizes (continued)**

INCOME MEASURES - £ per farm	<u>2017/18</u>	<u>2016/17</u>
NET FARM INCOME (excluding BLSA)	8,712	4,040
minus manual labour of farmer and spouse	19,307	19,010
plus managerial input of paid managers	0	0
MANAGEMENT and INVESTMENT INCOME	-10,595	-14,970
NET FARM INCOME (excluding BLSA)	8,712	4,040
plus net rental value/imputed rent	12,328	11,953
minus occupier's expenses	309	300
minus interest payments	3,588	3,873
minus buildings and works depreciation	4,667	4,435
OCCUPIER'S NET INCOME	12,476	7,385
plus other imputed charges	8,688	8,019
plus fixed asset depreciation	17,361	17,277
minus valuation changes	2,564	1,623
CASH INCOME	35,961	31,058
LAND UTILISATION - hectares per farm		
Cereals	1.07	1.04
Roots, fodder and other crops	1.89	1.49
Grassland - hay	1.92	2.18
- silage	25.54	24.78
- pasture	83.39	84.03
Fallow and land let out	0.07	0.07
Rough grazing - sole	22.88	22.88
Bare land and forage hired	10.06	9.64
Woods, roads and buildings	5.30	5.24
TOTAL AREA (actual hectares)	146.82	146.11
TOTAL AREA (effective hectares)	130.59	129.88
Rough grazing - common (effective hectares)	11.08	11.08
TENANT'S CAPITAL - £ per farm		
Machinery	92,585	90,078
Livestock	136,702	133,797
Crops	4,549	4,908
Stores	1,859	2,291
TOTAL	235,695	231,074
PERFORMANCE INDICATORS		
Milk yield per cow (litres)	5,320	5,241
Milk sales per cow (£)	1,296	996
Margin over concentrates per cow (£)	912	672
Milk price (pence per litre)	24.36	19.01
Lambs reared per ewe (numbers)	1.17	1.22
Finished lamb sales per ewe (numbers)	0.90	0.89
Stocking rate (grazing LU per eff.ha.)	1.07	1.09
Return on tenant's capital (%)	-4.50	-6.48

TABLE B4. Hill cattle and sheep farms**4. All sizes (continued)****LIVESTOCK CARRIED - per farm**

	Average number		Livestock Units	
	2017/18	2016/17	2017/18	2016/17
Dairy cattle	3.2	3.4	3.2	3.4
Beef cows	44.0	43.0	31.6	32.2
Other cattle	98.2	97.6	51.2	50.0
Breeding sheep	560.4	565.1	38.6	38.8
Other sheep	350.3	357.3	14.1	14.4
Other livestock	2.5	2.3		

ASSETS AND LIABILITIES - £ per farm

	OWNER OCCUPIED		TENANTED		MIXED TENURE	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
Number of farms	46	46	4	4	35	35
Average farm size - SO	109,347	109,768	N/A	N/A	113,733	113,599
- actual ha.	141.19	141.68			169.28	166.56
- eff. ha.	125.26	125.85			140.30	137.58
ASSETS						
Agricultural land	1,167,985	1,102,968			827,399	799,191
Woodland	10,249	9,871			9,310	9,218
Buildings	31,471	31,512			33,323	34,314
Improvements	21,387	8,819			16,757	14,301
Machinery	94,722	96,352			90,583	83,356
Livestock	127,568	124,862			149,489	147,214
Crops, forage and cultivations	4,055	4,227			5,382	6,036
Basic Payment Scheme value	31,776	34,304			34,671	37,304
Stores	2,479	2,631			1,237	2,039
Credit balances	34,883	21,750			22,898	21,041
TOTAL	1,526,575	1,437,296			1,191,049	1,154,014
EXTERNAL LIABILITIES						
Long and medium term loans	79,850	68,847			113,111	110,953
Other short term loans	8,867	8,613			14,471	8,098
Overdrafts	16,825	20,008			34,469	40,485
TOTAL	105,542	97,468			162,051	159,536
NET WORTH	1,421,033	1,339,828			1,028,998	994,478
Owner equity (%)	93	93			86	86

N/A - liabilities and assets results are not shown when the sub-samples by tenure have 5 or less farms.