

**TABLE B6. Lowland cattle and sheep farms**

<b>1. Under 85k SO</b>	<b>Farm Business Income (£ per farm)</b>	
Number of farms in sample	27	27
Average business size (SO)	50,816	51,558
<b>OUTPUTS</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
Other cattle	20,063	21,950
Sheep	15,533	15,527
Other livestock	0	0
Main crops	975	1,073
By-products, forage and cultivations	7,996	6,896
Miscellaneous	3,158	3,281
Basic Payment Scheme	14,286	14,544
Income from energy generation	386	316
Environmental payments	1,152	1,504
<b>TOTAL OUTPUTS</b>	<b>63,549</b>	<b>65,091</b>
<b>INPUTS</b>		
Feeds - purchased concentrates	4,928	4,175
- homegrown concentrates	790	875
Coarse fodder, tack and stock keep	1,038	1,056
Veterinary and medicines	1,942	2,019
Other livestock costs	4,281	4,550
Fertilisers	3,564	3,529
Seeds - purchased and homegrown	657	644
Other crop costs	3,506	3,490
Labour - paid	595	357
- unpaid	3,207	3,146
- casual	93	110
Machinery - contract	804	881
- repairs	2,676	4,057
- fuels	3,500	3,031
- depreciation	8,343	8,094
General farming costs	7,706	7,635
Land expenses	2,496	1,762
Rent	1,705	1,780
Rental value	9,247	9,175
<b>TOTAL INPUTS</b>	<b>61,078</b>	<b>60,366</b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>2,471</b>	<b>4,725</b>
Plus:		
Unpaid labour (excludes farmer and spouse)	3,207	3,146
Imputed property costs	9,136	9,064
Less:		
Interest charges	1,661	1,608
Ownership charges	2,736	2,731
<b>FARM BUSINESS INCOME</b>	<b>10,417</b>	<b>12,596</b>

**TABLE B6. Lowland cattle and sheep farms****1. Under 85k SO (continued)**

<b>INCOME MEASURES - £ per farm</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>2,471</b>	<b>4,725</b>
minus manual labour of farmer and spouse	17,514	17,181
plus managerial input of paid managers	0	0
<b>MANAGEMENT and INVESTMENT INCOME</b>	<b>-15,043</b>	<b>-12,456</b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>2,471</b>	<b>4,725</b>
plus net rental value/imputed rent	9,247	9,175
minus occupier's expenses	234	220
minus interest payments	1,661	1,608
minus buildings and works depreciation	2,632	2,650
<b>OCCUPIER'S NET INCOME</b>	<b>7,191</b>	<b>9,422</b>
plus other imputed charges	3,319	3,257
plus fixed asset depreciation	10,975	10,744
minus valuation changes	-4,227	1,177
<b>CASH INCOME</b>	<b>25,712</b>	<b>22,246</b>
<b>LAND UTILISATION - hectares per farm</b>		
Cereals	1.43	1.47
Roots, fodder and other crops	2.14	1.66
Grassland - hay	4.09	3.03
- silage	15.17	14.22
- pasture	36.04	38.74
Fallow and land let out	6.66	6.55
Rough grazing - sole	3.47	3.47
Bare land and forage hired	1.64	4.48
Woods, roads and buildings	2.97	2.56
<b>TOTAL AREA (actual hectares)</b>	<b>73.61</b>	<b>76.18</b>
<b>TOTAL AREA (effective hectares)</b>	<b>61.93</b>	<b>65.02</b>
Rough grazing - common (effective hectares)	1.43	1.43
<b>TENANT'S CAPITAL - £ per farm</b>		
Machinery	52,025	54,909
Livestock	50,190	55,174
Crops	2,751	2,930
Stores	2,543	1,867
<b>TOTAL</b>	<b>107,509</b>	<b>114,880</b>
<b>PERFORMANCE INDICATORS</b>		
Lambs reared per ewe (numbers)	1.30	1.45
Finished lamb sales per ewe (numbers)	1.21	1.27
Stocking rate (grazing LU per eff.ha.)	1.07	1.04
Return on tenant's capital (%)	-13.99	-10.84

**TABLE B6. Lowland cattle and sheep farms****1. Under 85k SO (continued)****LIVESTOCK CARRIED - per farm**

	Average number		Livestock Units	
	2018/19	2017/18	2018/19	2017/18
Beef cows	18.4	19.1	13.3	13.7
Other cattle	47.1	48.3	25.7	25.7
Breeding sheep	204.3	207.2	16.3	16.6
Other sheep	117.9	123.1	4.7	4.9
Other livestock	0.2	0.2		

**ASSETS AND LIABILITIES - £ per farm**

	OWNER OCCUPIED		TENANTED		MIXED TENURE	
	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18
Number of farms	16	16	2	2	9	9
Aver. farm size - SO	51,324	52,315	N/A	N/A	47,699	48,791
- actual ha.	78.32	79.68			64.22	66.67
- eff. ha.	64.77	66.19			53.56	57.44
<b>ASSETS</b>						
Agricultural land	909,460	892,645			643,154	639,954
Woodland	7,734	7,582			5,617	5,506
Buildings	21,789	22,031			39,024	39,800
Improvements	14,466	3,233			2,277	2,311
Machinery	64,134	66,168			32,998	37,343
Livestock	51,971	59,782			42,629	44,428
Crops, forage & cultivations	2,768	2,690			2,721	3,414
BPS value	18,540	20,497			15,491	16,317
Stores	3,616	2,795			1,110	465
Credit balances	14,374	11,863			8,331	10,148
<b>TOTAL</b>	<b>1,108,852</b>	<b>1,089,286</b>			<b>793,352</b>	<b>799,686</b>
<b>EXTERNAL LIABILITIES</b>						
Long & medium term loans	15,246	6,740			36,390	44,624
Other short term loans	8,096	8,126			1,735	2,241
Overdrafts	30,495	35,494			9,977	9,863
<b>TOTAL</b>	<b>53,837</b>	<b>50,360</b>			<b>48,102</b>	<b>56,728</b>
<b>NET WORTH</b>	<b>1,055,015</b>	<b>1,038,926</b>			<b>745,250</b>	<b>742,958</b>
Owner equity (%)	95	95			94	93

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

**TABLE B6. Lowland cattle and sheep farms**

<b>2. Over 85k SO</b>	<b>Farm Business Income (£ per farm)</b>	
Number of farms in sample	29	29
Average business size (SO)	135,158	139,152
<b>OUTPUTS</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
Other cattle	66,086	60,553
Sheep	39,919	41,060
Other livestock	311	69
Main crops	11,101	9,409
By-products, forage and cultivations	16,019	8,588
Miscellaneous	5,098	5,143
Basic Payment Scheme	21,919	22,978
Income from energy generation	7,815	3,145
Environmental payments	4,868	4,699
<b>TOTAL OUTPUTS</b>	<b>173,136</b>	<b>156,096</b>
<b>INPUTS</b>		
Feeds - purchased concentrates	12,426	12,139
- homegrown concentrates	5,534	5,367
Coarse fodder, tack and stock keep	4,609	3,001
Veterinary and medicines	4,095	3,781
Other livestock costs	9,760	11,285
Fertilisers	11,006	8,384
Seeds - purchased and homegrown	2,704	2,539
Other crop costs	8,502	7,809
Labour - paid	5,552	3,836
- unpaid	6,158	6,011
- casual	978	1,109
Machinery - contract	2,246	2,577
- repairs	7,647	6,407
- fuels	7,910	6,709
- depreciation	16,239	13,943
General farming costs	13,701	12,051
Land expenses	5,852	4,370
Rent	9,142	8,658
Rental value	14,002	14,074
<b>TOTAL INPUTS</b>	<b>148,063</b>	<b>134,050</b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>25,073</b>	<b>22,046</b>
Plus:		
Unpaid labour (excludes farmer and spouse)	6,158	6,011
Imputed property costs	13,860	13,933
Less:		
Interest charges	4,333	3,629
Ownership charges	5,754	5,945
<b>FARM BUSINESS INCOME</b>	<b>35,004</b>	<b>32,416</b>

**TABLE B6. Lowland cattle and sheep farms****2. Over 85k SO (continued)**

<b>INCOME MEASURES - £ per farm</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>25,073</b>	<b>22,046</b>
minus manual labour of farmer and spouse	20,416	20,487
plus managerial input of paid managers	0	0
<b>MANAGEMENT and INVESTMENT INCOME</b>	<b>4,657</b>	<b>1,559</b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>25,073</b>	<b>22,046</b>
plus net rental value/imputed rent	14,002	14,074
minus occupier's expenses	329	298
minus interest payments	4,333	3,629
minus buildings and works depreciation	5,885	6,091
<b>OCCUPIER'S NET INCOME</b>	<b>28,528</b>	<b>26,102</b>
plus other imputed charges	6,296	6,149
plus fixed asset depreciation	22,124	20,034
minus valuation changes	1,217	3,202
<b>CASH INCOME</b>	<b>55,731</b>	<b>49,083</b>
<b>LAND UTILISATION - hectares per farm</b>		
Cereals	10.84	11.31
Roots, fodder and other crops	8.56	8.30
Grassland - hay	6.00	4.84
- silage	26.41	24.55
- pasture	55.26	63.14
Fallow and land let out	10.47	4.56
Rough grazing - sole	5.14	5.14
Bare land and forage hired	12.20	6.76
Woods, roads and buildings	3.81	3.81
<b>TOTAL AREA (actual hectares)</b>	<b>138.69</b>	<b>132.41</b>
<b>TOTAL AREA (effective hectares)</b>	<b>121.97</b>	<b>121.61</b>
Rough grazing - common (effective hectares)	13.79	13.79
<b>TENANT'S CAPITAL - £ per farm</b>		
Machinery	121,375	115,750
Livestock	135,917	135,202
Crops	9,395	9,214
Stores	5,213	4,892
<b>TOTAL</b>	<b>271,900</b>	<b>265,058</b>
<b>PERFORMANCE INDICATORS</b>		
Lambs reared per ewe (numbers)	1.42	1.49
Finished lamb sales per ewe (numbers)	1.33	1.42
Stocking rate (grazing LU per eff.ha.)	1.38	1.39
Return on tenant's capital (%)	1.71	0.59

**TABLE B6. Lowland cattle and sheep farms****2. Over 85k SO (continued)****LIVESTOCK CARRIED - per farm**

	<b>Average number</b>		<b>Livestock Units</b>	
	<b>2018/19</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2017/18</b>
Beef cows	22.4	22.5	16.2	16.3
Other cattle	144.8	145.2	83.8	83.9
Breeding sheep	398.5	407.4	31.9	32.6
Other sheep	320.1	326.1	12.8	13.2
Other livestock	3.3	0.3		

**ASSETS AND LIABILITIES - £ per farm**

	<b>OWNER OCCUPIED</b>		<b>TENANTED</b>		<b>MIXED TENURE</b>	
	<b>2018/19</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2017/18</b>
Number of farms	9	9	5	5	15	15
Aver. farm size - SO	101,453	104,874	N/A	N/A	158,051	162,752
- actual ha.	99.99	99.07			161.83	150.38
- eff. ha.	92.87	91.95			138.51	138.45

**ASSETS**

Agricultural land	1,023,324	1,018,233			1,159,641	1,149,277
Woodland	9,947	9,752			8,361	8,197
Buildings	27,556	26,520			73,800	76,716
Improvements	9,644	9,129			8,837	8,992
Machinery	79,863	80,011			162,495	150,417
Livestock	108,978	111,848			168,352	166,186
Crops, forage & cultivations	6,441	6,469			11,266	11,808
BPS value	22,871	24,884			29,315	33,602
Stores	3,971	2,531			7,317	7,304
Credit balances	82,654	66,239			35,126	37,413
<b>TOTAL</b>	<b>1,375,249</b>	<b>1,355,616</b>			<b>1,664,510</b>	<b>1,649,912</b>

**EXTERNAL LIABILITIES**

Long & medium term loans	57,772	60,211			138,671	140,255
Other short term loans	7,837	6,142			19,469	12,173
Overdrafts	8,434	4,748			24,490	27,502
<b>TOTAL</b>	<b>74,043</b>	<b>71,101</b>			<b>182,630</b>	<b>179,930</b>

**NET WORTH**

	<b>1,301,206</b>	<b>1,284,515</b>			<b>1,481,880</b>	<b>1,469,982</b>
Owner equity (%)	95	95			89	89

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

**TABLE B6. Lowland cattle and sheep farms**

<b>3. All sizes</b>	<b>Farm Business Income (£ per farm)</b>	
Number of farms in sample	56	56
Average business size (SO)	94,493	96,919
<b>OUTPUTS</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
Other cattle	43,896	41,941
Sheep	28,161	28,749
Other livestock	161	36
Main crops	6,219	5,390
By-products, forage and cultivations	12,151	7,772
Miscellaneous	4,162	4,246
Basic Payment Scheme	18,239	18,912
Income from energy generation	4,233	1,781
Environmental payments	3,076	3,158
<b>TOTAL OUTPUTS</b>	<b>120,298</b>	<b>112,219</b>
<b>INPUTS</b>		
Feeds - purchased concentrates	8,811	8,299
- homegrown concentrates	3,247	3,201
Coarse fodder, tack and stock keep	2,887	2,063
Veterinary and medicines	3,057	2,931
Other livestock costs	7,118	8,038
Fertilisers	7,418	6,043
Seeds - purchased and homegrown	1,717	1,625
Other crop costs	6,093	5,727
Labour - paid	3,162	2,159
- unpaid	4,735	4,630
- casual	551	627
Machinery - contract	1,551	1,759
- repairs	5,250	5,274
- fuels	5,784	4,936
- depreciation	12,432	11,123
General farming costs	10,811	9,922
Land expenses	4,234	3,112
Rent	5,556	5,342
Rental value	11,709	11,712
<b>TOTAL INPUTS</b>	<b>106,123</b>	<b>98,523</b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>14,175</b>	<b>13,696</b>
Plus:		
Unpaid labour (excludes farmer and spouse)	4,735	4,630
Imputed property costs	11,583	11,585
Less:		
Interest charges	3,045	2,654
Ownership charges	4,299	4,395
<b>FARM BUSINESS INCOME</b>	<b>23,149</b>	<b>22,862</b>

**TABLE B6. Lowland cattle and sheep farms****3. All sizes (continued)**

<b>INCOME MEASURES - £ per farm</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>14,175</b>	<b>13,696</b>
minus manual labour of farmer and spouse	19,017	18,893
plus managerial input of paid managers	0	0
<b>MANAGEMENT and INVESTMENT INCOME</b>	<b>-4,842</b>	<b>-5,197</b>
<b>NET FARM INCOME (excluding BLSA)</b>	<b>14,175</b>	<b>13,696</b>
plus net rental value/imputed rent	11,709	11,712
minus occupier's expenses	283	260
minus interest payments	3,045	2,654
minus buildings and works depreciation	4,316	4,432
<b>OCCUPIER'S NET INCOME</b>	<b>18,240</b>	<b>18,062</b>
plus other imputed charges	4,860	4,755
plus fixed asset depreciation	16,749	15,555
minus valuation changes	-1,408	2,226
<b>CASH INCOME</b>	<b>41,257</b>	<b>36,146</b>
<b>LAND UTILISATION - hectares per farm</b>		
Cereals	6.30	6.56
Roots, fodder and other crops	5.47	5.10
Grassland - hay	5.08	3.97
- silage	20.99	19.57
- pasture	45.99	51.38
Fallow and land let out	8.63	5.52
Rough grazing - sole	4.34	4.34
Bare land and forage hired	7.11	5.66
Woods, roads and buildings	3.40	3.21
<b>TOTAL AREA (actual hectares)</b>	<b>107.31</b>	<b>105.31</b>
<b>TOTAL AREA (effective hectares)</b>	<b>93.02</b>	<b>94.33</b>
Rough grazing - common (effective hectares)	7.83	7.83
<b>TENANT'S CAPITAL - £ per farm</b>		
Machinery	87,938	86,416
Livestock	94,584	96,617
Crops	6,192	6,184
Stores	3,926	3,433
<b>TOTAL</b>	<b>192,640</b>	<b>192,650</b>
<b>PERFORMANCE INDICATORS</b>		
Lambs reared per ewe (numbers)	1.39	1.48
Finished lamb sales per ewe (numbers)	1.29	1.38
Stocking rate (grazing LU per eff.ha.)	1.28	1.27
Return on tenant's capital (%)	-2.51	-2.70

**TABLE B6. Lowland cattle and sheep farms****3. All sizes (continued)****LIVESTOCK CARRIED - per farm**

	<u>Average number</u>		<u>Livestock Units</u>	
	<u>2018/19</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2017/18</u>
Beef cows	20.5	20.9	14.8	15.0
Other cattle	97.7	98.5	55.8	55.8
Breeding sheep	304.8	310.9	24.4	24.9
Other sheep	222.6	228.2	8.9	9.2
Other livestock	1.8	0.3		

**ASSETS AND LIABILITIES - £ per farm**

	<u>OWNER OCCUPIED</u>		<u>TENANTED</u>		<u>MIXED TENURE</u>	
	<u>2018/19</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2017/18</u>
Number of farms	25	25	7	7	24	24
Aver. farm size - SO	69,370	71,236	108,184	109,452	116,669	120,017
- actual ha.	86.12	86.66	121.59	125.02	125.23	118.98
- eff. ha.	74.88	75.46	111.07	114.56	106.65	108.07

**ASSETS**

Agricultural land	950,451	937,856	0	0	965,958	958,281
Woodland	8,531	8,363	0	0	7,332	7,188
Buildings	23,865	23,647	4,849	5,205	60,759	62,872
Improvements	12,730	5,356	2,994	2,615	6,377	6,486
Machinery	69,796	71,151	63,609	66,886	113,933	108,014
Livestock	72,493	78,525	82,211	79,256	121,206	120,527
Crops, forage & cultivations	4,090	4,050	7,294	5,320	8,061	8,660
BPS value	20,099	22,076	24,449	26,816	24,131	27,120
Stores	3,744	2,700	934	1,578	4,990	4,740
Credit balances	38,955	31,438	25,464	21,028	25,078	27,188
<b>TOTAL</b>	<b>1,204,754</b>	<b>1,185,162</b>	<b>211,804</b>	<b>208,704</b>	<b>1,337,825</b>	<b>1,331,076</b>

**EXTERNAL LIABILITIES**

Long & medium term loans	30,555	25,989	21,130	22,490	100,316	104,393
Other short term loans	8,002	7,412	5,776	9,708	12,819	8,448
Overdrafts	22,553	24,425	4,245	4,598	19,047	20,888
<b>TOTAL</b>	<b>61,110</b>	<b>57,826</b>	<b>31,151</b>	<b>36,796</b>	<b>132,182</b>	<b>133,729</b>

<b>NET WORTH</b>	<b>1,143,644</b>	<b>1,127,336</b>	<b>180,653</b>	<b>171,908</b>	<b>1,205,643</b>	<b>1,197,347</b>
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Owner equity (%)	95	95	85	82	90	90
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