

TABLE C5. Lowland cattle gross margins in Wales, 2005/06.

Herd Size	<40	>40	All herds
Number of herds	12	15	27
Average farm area - actual hectares	77.70	119.93	101.16
- effective hectares	74.74	112.53	95.73
Average size of farm business (ESU)	33	51	43
Herd size (numbers)	28	58	45
OUTPUT (£ per cow)			
Calf sales	0.00	20.16	14.48
Other store cattle sales/transfers out	200.62	184.68	189.18
Finished cattle sales	334.49	312.28	318.54
Bull and cow sales/transfers out	61.28	51.85	54.51
Closing valuation	989.18	943.94	956.70
Less - purchases	88.55	30.01	46.52
- transfers in	40.12	89.84	75.82
- opening valuation	980.10	903.36	925.00
Gross output	476.80	489.70	486.07
VARIABLE COSTS (£ per cow)			
Purchased concentrates	48.51	29.57	34.91
Home grown concentrates	36.48	26.96	29.65
Coarse fodder and tack	9.38	13.94	12.66
Veterinary and medicines	30.23	24.84	26.36
Beef other livestock costs	48.68	60.00	56.81
Allocatable contracting	2.17	1.35	1.58
Total variable costs	175.45	156.66	161.97
Gross margin before forage costs	301.35	333.04	324.10
Forage variable costs per cow	121.31	124.55	123.63
Gross margin including forage costs	180.04	208.49	200.47
BEEF FORAGE VARIABLE COSTS (£ per cow)			
Fertilisers, seeds and sprays	56.70	77.80	71.85
Forage contracting	23.93	32.76	30.27
Grass keep	26.51	9.51	14.30
Other forage costs	14.17	4.48	7.21
Total forage variable costs to beef	121.31	124.55	123.63
% of forage variable costs to beef	65.07	90.92	79.43