

**TABLE C4. Upland cattle gross margins in Wales, 2005/06.**

<b>Herd Size</b>	<b>&lt;40</b>	<b>&gt;40</b>	<b>All herds</b>
Number of herds	26	41	67
Average farm area - actual hectares	106.33	121.66	115.71
- effective hectares	102.13	116.22	110.75
Average size of farm business (ESU)	37	48	44
Herd size (numbers)	28	68	53
<b>OUTPUT (£ per cow)</b>			
Calf sales	27.82	33.57	32.40
Other store cattle sales/transfers out	278.58	263.18	266.32
Finished cattle sales	221.09	297.37	281.82
Bull and cow sales/transfers out	58.71	72.14	69.41
Closing valuation	1081.12	985.60	1005.07
Less - purchases	62.82	123.44	111.09
- transfers in	47.42	92.81	83.56
- opening valuation	1111.88	946.68	980.35
<b>Gross output</b>	<b>445.20</b>	<b>488.93</b>	<b>480.02</b>
<b>VARIABLE COSTS (£ per cow)</b>			
Purchased concentrates	115.71	71.87	80.81
Home grown concentrates	13.82	17.57	16.81
Coarse fodder and tack	5.64	5.72	5.71
Veterinary and medicines	34.78	32.39	32.88
Beef other livestock costs	73.84	51.28	55.87
Allocatable contracting	4.04	4.70	4.57
<b>Total variable costs</b>	<b>247.83</b>	<b>183.53</b>	<b>196.65</b>
<b>Gross margin before forage costs</b>	<b>197.37</b>	<b>305.40</b>	<b>283.37</b>
Forage variable costs per cow	116.29	122.07	120.89
<b>Gross margin including forage costs</b>	<b>81.08</b>	<b>183.33</b>	<b>162.48</b>
<b>BEEF FORAGE VARIABLE COSTS (£ per cow)</b>			
Fertilisers, seeds and sprays	59.20	68.15	66.32
Forage contracting	25.55	29.02	28.31
Grass keep	24.45	18.58	19.78
Other forage costs	7.09	6.32	6.48
<b>Total forage variable costs to beef</b>	<b>116.29</b>	<b>122.07</b>	<b>120.89</b>
% of forage variable costs to beef	47.74	68.39	60.38