

**TABLE C4. Upland cattle gross margins in Wales, 2006/07.**

<b>Herd Size</b>	<b>&lt;40</b>	<b>&gt;40</b>	<b>All herds</b>
Number of herds	28	43	71
Average farm area - actual hectares	102.39	132.55	120.65
- effective hectares	97.37	125.19	114.22
Average size of farm business (ESU)	34	46	41
Herd size (numbers)	28	69	53
<b>OUTPUT (£ per cow)</b>			
Calf sales	25.46	40.37	37.28
Other store cattle sales/transfers out	286.04	310.37	305.33
Finished cattle sales	328.41	316.81	319.22
Bull and cow sales/transfers out	60.94	114.51	103.41
Closing valuation	1054.14	936.46	960.84
Less - purchases	71.53	151.10	134.61
- transfers in	52.13	58.15	56.90
- opening valuation	1121.33	953.49	988.27
<b>Gross output</b>	<b>510.00</b>	<b>555.78</b>	<b>546.30</b>
<b>VARIABLE COSTS (£ per cow)</b>			
Purchased concentrates	135.13	82.05	93.05
Home grown concentrates	23.85	26.22	25.73
Coarse fodder and tack	5.01	7.23	6.77
Veterinary and medicines	35.61	32.32	33.00
Beef other livestock costs	67.54	58.59	60.45
Allocatable contracting	4.30	5.17	4.99
<b>Total variable costs</b>	<b>271.44</b>	<b>211.58</b>	<b>223.99</b>
<b>Gross margin before forage costs</b>	<b>238.56</b>	<b>344.20</b>	<b>322.31</b>
Forage variable costs per cow	140.75	125.25	128.46
<b>Gross margin including forage costs</b>	<b>97.81</b>	<b>218.95</b>	<b>193.85</b>
<b>BEEF FORAGE VARIABLE COSTS (£ per cow)</b>			
Fertilisers, seeds and sprays	68.69	76.27	74.70
Forage contracting	39.17	25.47	28.31
Grass keep	27.70	16.34	18.69
Other forage costs	5.19	7.17	6.76
<b>Total forage variable costs to beef</b>	<b>140.75</b>	<b>125.25</b>	<b>128.46</b>
% of forage variable costs to beef	54.45	68.75	63.11