TABLE B6. Lowland cattle and sheep farms

1. Under 28 ESU	Farm Business Income (£ per farm)		
Number of farms in sample Average business size (ESU)	33 16	33 16	
OUTPUTS	<u>2014/15</u>	2013/14	
Other cattle	19,575	20,462	
Sheep Other livestock	15,290 0	14,280 0	
Main crops	1,273	1,509	
By-products, forage and cultivations	6,126	5,104	
Miscellaneous	8,906	8,019	
Single Payment Scheme	10,744	13,149	
Environmental payments	962	1,659	
TOTAL OUTPUTS	62,876	64,182	
INPUTS			
Feeds - purchased concentrates	4,474	5,246	
 homegrown concentrates 	852	940	
Coarse fodder, tack and stock keep	1,879	1,532	
Veterinary and medicines	1,823	1,786	
Other livestock costs	3,813	3,647	
Fertilisers	3,529	4,197	
Seeds - purchased and homegrown	421	499	
Other crop costs	2,818	2,810	
Labour - paid	56	0	
- unpaid	3,977	3,601	
- casual	292	324	
Machinery - contract	590 2,685	634 2,932	
- repairs - fuels	·	4,119	
- depreciation	4,115 7,283	7,224	
General farming costs	7,384	7,724	
Land expenses	2,800	2,213	
Rent	1,600	1,536	
Rental value	6,501	6,521	
TOTAL INPUTS	56,892	57,485	
NET FARM INCOME (excluding BLSA)	5,984	6,697	
Plus :			
Unpaid labour (excludes farmer and spouse)	3,977	3,601	
Imputed property costs	6,464	6,486	
Loop :			
Less:	759	770	
Interest charges			
Ownership charges	1,719	1,704	
FARM BUSINESS INCOME	13,947	14,310	

TABLE B6. Lowland cattle and sheep farms

1. Under 28 ESU (continued)

NET FARM INCOME (excluding BLSA) 5,984 6,697 minus manual labour of farmer and spouse plus managerial input of paid managers 0 0 MANAGEMENT and INVESTMENT INCOME 9,427 -8,574 NET FARM INCOME (excluding BLSA) 5,984 6,697 plus net rental value/imputed rent minus occupier's expenses 206 219 minus interest payments 759 770 minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm 22,894 24,102 LAND UTILISATION - hectares per farm - slage 11.34 10.75 Cereals 1.45 1.44 10.75 28.75 28.75 Fallow and land let 3.58 3.13 1.34 10.75 28.75 28.75 28.75 28.75 28.75 28.75 28.75 28.75 28.75	INCOME MEASURES - £ per farm	2014/15	2013/14
Plus managerial input of paid managers 0 0 0 MANAGEMENT and INVESTMENT INCOME -9,427 -8,574 -8,574 -8,574	NET FARM INCOME (excluding BLSA)	5,984	6,697
MANAGEMENT and INVESTMENT INCOME -9,427 -8,574 NET FARM INCOME (excluding BLSA) 5,984 6,697 plus net rental value/imputed rent minus occupier's expenses 206 219 minus interest payments 759 770 minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,884 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm -82 -1,017 Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 <td< td=""><td>•</td><td>15,411</td><td>15,271</td></td<>	•	15,411	15,271
NET FARM INCOME (excluding BLSA) 5,984 6,697 plus net rental value/imputed rent 6,501 6,521 minus occupier's expenses 206 219 minus interest payments 759 770 minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes 82 1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm -82 1,10 Cereals 1,45 1,44 Roots, fodder and other crops 0,67 1,10 Grassland - hay 4,00 4,36 - silage 11,34 10,75 - pasture 28,57 28,75 Fallow and land let 3,58 3,13 Rough grazing - sole 1,48 1,48 Bare land and forage hired 4,17 4,50 Woods, roads and buildings		•	
plus net rental value/imputed rent 6,501 6,521 minus occupier's expenses 206 219 minus interest payments 759 770 minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm -82 -2,017 Cereals 1,45 1,44 Roots, fodder and other crops 0,67 1,10 Grassland - hay 4,00 4,36 - silage 11,34 10,75 - pasture 28,57 28,75 Fallow and land let 3,58 3,13 Rough grazing - sole 1,48 1,48 Bare land and forage hired 4,17 4,50 Woods, roads and buildings 2,47 2,47 TOTAL AREA (effective hectares)	MANAGEMENT and INVESTMENT INCOME	-9,427	-8,574
plus net rental value/imputed rent 6,501 6,521 minus occupier's expenses 206 219 minus interest payments 759 770 minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm -82 -2,017 Cereals 1,45 1,44 Roots, fodder and other crops 0,67 1,10 Grassland - hay 4,00 4,36 - silage 11,34 10,75 - pasture 28,57 28,75 Fallow and land let 3,58 3,13 Rough grazing - sole 1,48 1,48 Bare land and forage hired 4,17 4,50 Woods, roads and buildings 2,47 2,47 TOTAL AREA (effective hectares)	NET FARM INCOME (excluding BLSA)	5.984	6.697
minus occupier's expenses 206 219 minus interest payments 759 770 minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm -82 -1,017 Cereals 1,45 1,44 Roots, fodder and other crops 0,67 1,10 Grassland - hay 4,00 4,36 - silage 11,34 10,75 - pasture 28,57 28,75 Fallow and land let 3,58 3,13 Rough grazing - sole 1,48 1,48 Bare land and forage hired 4,17 4,50 Woods, roads and buildings 2,47 2,47 TOTAL AREA (actual hectares) 57,73 57,98 TOTAL AREA (effective hectares) <td< td=""><td>· • • • • • • • • • • • • • • • • • • •</td><td>•</td><td>•</td></td<>	· • • • • • • • • • • • • • • • • • • •	•	•
minus buildings and works depreciation 1,610 1,588 OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 46,058 46,615 <td>·</td> <td>· ·</td> <td>=</td>	·	· ·	=
OCCUPIER'S NET INCOME 9,910 10,641 plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm -82 -1,017 Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 46,058 46,863 46,615 <td< td=""><td>minus interest payments</td><td>759</td><td>770</td></td<>	minus interest payments	759	770
plus other imputed charges 4,008 3,631 plus fixed asset depreciation 8,894 8,813 minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm 22,894 24,102 Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615	minus buildings and works depreciation	1,610	-
plus fixed asset depreciation minus valuation changes 8,894 8,813 minus valuation changes -82 -1,017 changes -22,894 24,102 LAND UTILISATION - hectares per farm Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL	OCCUPIER'S NET INCOME	9,910	10,641
minus valuation changes -82 -1,017 CASH INCOME 22,894 24,102 LAND UTILISATION - hectares per farm Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE I	•	•	•
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LAND UTILISATION - hectares per farm Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	-	_	•
Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	CASH INCOME	22,894	24,102
Cereals 1.45 1.44 Roots, fodder and other crops 0.67 1.10 Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	I AND LITH ISATION - hectares per farm		
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Grassland - hay 4.00 4.36 - silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29			
- silage 11.34 10.75 - pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	•		
- pasture 28.57 28.75 Fallow and land let 3.58 3.13 Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	•		
Rough grazing - sole 1.48 1.48 Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	•	28.57	
Bare land and forage hired 4.17 4.50 Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	Fallow and land let	3.58	3.13
Woods, roads and buildings 2.47 2.47 TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	Rough grazing - sole	1.48	1.48
TOTAL AREA (actual hectares) 57.73 57.98 TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	Bare land and forage hired	4.17	4.50
TOTAL AREA (effective hectares) 50.65 51.36 Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29			
Rough grazing - common (effective hectares) 1.69 1.69 TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	•		
TENANT'S CAPITAL - £ per farm Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	· · · · · · · · · · · · · · · · · · ·		
Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	Rough grazing - common (effective hectares)	1.69	1.69
Machinery 47,001 46,058 Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	TENANT'S CAPITAL - £ per farm		
Livestock 46,863 46,615 Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	•	47 001	46 058
Crops 3,747 3,344 Stores 1,693 2,019 TOTAL 99,304 98,036 PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	· · · · · · · · · · · · · · · · · · ·	·	-
PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29		•	=
PERFORMANCE INDICATORS Lambs reared per ewe (numbers) 1.39 1.29	•	1,693	2,019
Lambs reared per ewe (numbers) 1.39 1.29	TOTAL	99,304	98,036
Lambs reared per ewe (numbers) 1.39 1.29	DEDECOMANCE INDICATORS		
. ,		1 20	1 20
- 1 10 3 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	. , , , , , , , , , , , , , , , , , , ,		
Stocking rate (grazing LU per eff.ha.) 1.26 1.23	. , ,		
Return on tenant's capital (%) -9.49 -8.75			

TABLE B6. Lowland cattle and sheep farms

1. Under 28 ESU (continued)

	Average nu	Average number		Livestock Units	
	2014/15	2013/14	<u>2014/15</u>	2013/14	
Desta	40.7	444	40.0	40.5	
Beef cows	13.7	14.1	10.3	10.5	
Other cattle	51.5	49.9	28.2	27.4	
Breeding sheep	184.4	191.1	14.7	15.3	
Other sheep	135.5	125.7	5.4	5.0	
Other livestock	0.2	0.2			

ASSETS AND LIABILITIES - £ per farm

	OWNER OCCUPIED TEN		TENANT	ΓED	MIXED TENURE	
•	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14
					·	
Number of farms	17	17	4	4	12	12
Average farm size - ESU	16.4	16.8	N/A	N/A	18.1	17.6
- actual ha.	66.43	66.98			55.35	53.93
- eff. ha.	55.31	56.74			51.95	50.53
ASSETS						
Agricultural land	461,542	439,564			467,669	441,431
Woodland	9,367	8,742			3,460	3,267
Buildings	14,159	14,180			10,542	11,188
Improvements	3,814	3,451			229	243
Machinery	57,233	55,918			39,262	37,168
Livestock	48,283	49,154			50,042	47,331
Crops, forage and cultivations	4,860	4,315			3,197	2,882
Single Payment Scheme value	13,878	19,484			10,847	15,265
Stores	2,761	3,379			663	605
Credit balances	14,280	15,133			12,276	16,884
TOTAL	630,177	613,320			598,187	576,264
EXTERNAL LIABILITIES						
Long and medium term loans	6,031	7,415			20,981	21,229
Other short term loans	5,549	3,105			1,798	2,709
Overdrafts	13,867	15,707			7,978	5,284
TOTAL	25,447	26,227			30,757	29,222
NET WORTH	604,730	587,093			567,430	547,042
Owner equity (%)	96	96			95	95

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