

ORGANIC FARM INCOMES IN ENGLAND AND WALES 2013/14

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Executive Summary

This report presents results of research on the financial performance of organic farms in the **2013/14** financial year (with **2012/13** data for reference). This research, partly funded through the Welsh Government, continues on from the Defra funded project; OF0373 and previous work on the economics of organic farming carried out at Aberystwyth University (Projects OF0190, covering 1995/96 to 1998/99 and OF0189, covering 1999/00 to 2004/05)¹.

This report utilises data collected through the Farm Business Survey in England and Wales, and analysis of the dataset for 2013/14 found a total of 222 businesses with some organic land. To ensure the analysis undertakes a comparison of organic and conventional farms, the organic sample comprises holdings with at least 70% fully organic land ($\geq 70\%$ of UAA ha), therefore farms identified as “in-conversion” and those with less than 70% fully organic land were excluded from the analysis, providing a sample of 190 organic holdings.

To allow for a fairer comparison with conventional farms, the organic holdings were matched with clusters of comparable conventional holdings; utilising data from 850 conventional farms. The clustering process ensures farms have a similar resource base e.g. similar land area, farm type, region and other factors. A minimum of 3 **comparable conventional farms** (CCF) were clustered to each organic farm, and in total, data from 176 organic farms was included in the analysis. It was not possible to identify comparable conventional businesses for some organic farms, and the sample of organic specialist pig and poultry farms was not assessed (due to small sample sizes).

The data was analysed as two samples; a **full sample** and an **identical sample**. The full sample analysis utilised data from all 179 organic farms and provides the best comparison of organic and comparable conventional farm income data in 2013/14. The identical sample identifies year to year changes within systems of 132 farms, though the sample sizes are smaller.

The results are presented by farm type² as un-weighted means of organic and CCF groups. Differences in profitability were also assessed with t-test analysis of Farm Business Income (FBI) results; however some of the samples were small and had large variation which will have reduced the likelihood of statistical differences being identified.

The **full sample** results are presented in Figure A (overleaf), and indicate that in 2013/14 the profitability (Farm Business Income) of most organic farm types was similar to that of comparable conventional farms, confirmed by no statistically significant t-test results, except for some year to year changes within farm types, (see Table B).

Figure B indicates the total income and various income sources for organic (O) and conventional (C) farm types (horticultural farm types are excluded from Figures B and C for clarity). It can be seen that although organic farms received greater agri-environment payments per hectare than conventional holdings, the majority of their income originates from livestock and cropping outputs. The figure also indicates a high level of support payments compared to total income for both organic and conventional cattle and sheep holdings.

¹ Previous reports, including a time-series compilation of 2005/06-2012/13 data, can be found at: http://www.organicresearchcentre.com/?go=Research%20and%20development&page=Socio-economics%20and%20policy&i=projects.php&p_id=7 or by searching for “Organic Farm Incomes England Wales” as key words at www.orgprints.org.

² Farm type is now defined by the SO method, rather than the SGM method previously used, however, the 2012/13 samples used in this report have been updated to ensure consistency with the new data.

Figure A Organic and conventional Farm Business Income (£/ha, full samples, 2013/14)

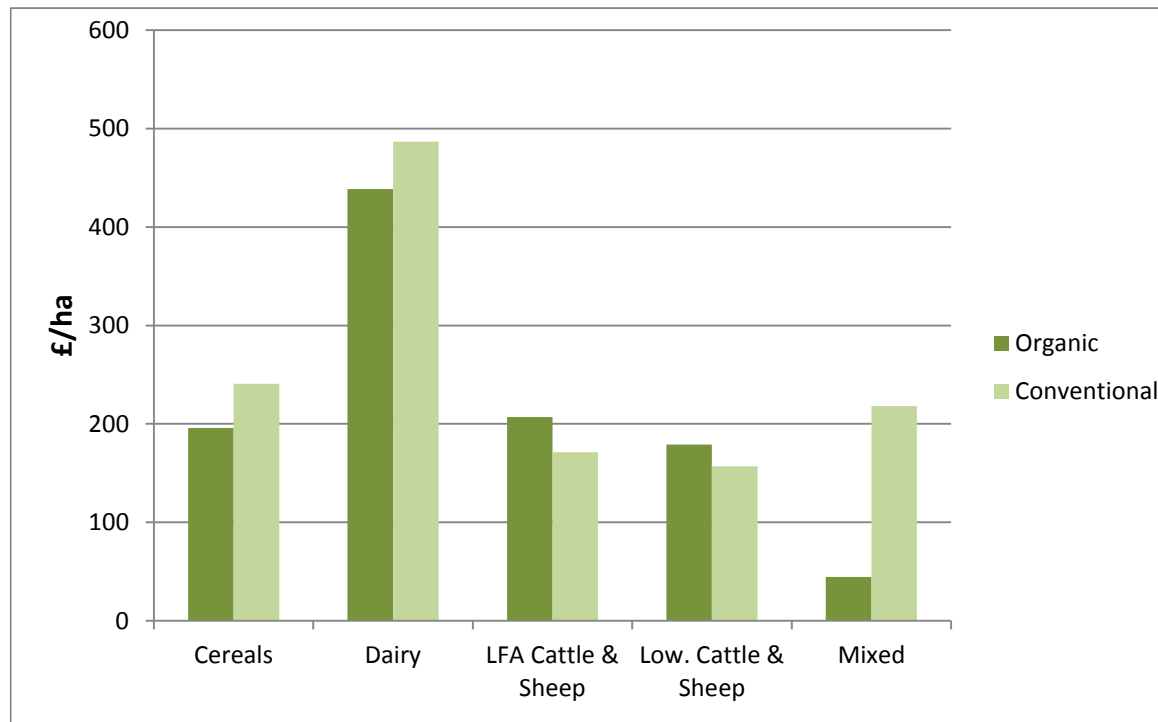


Figure B Organic and conventional farm income sources (£/ha, full samples, 2013/14)

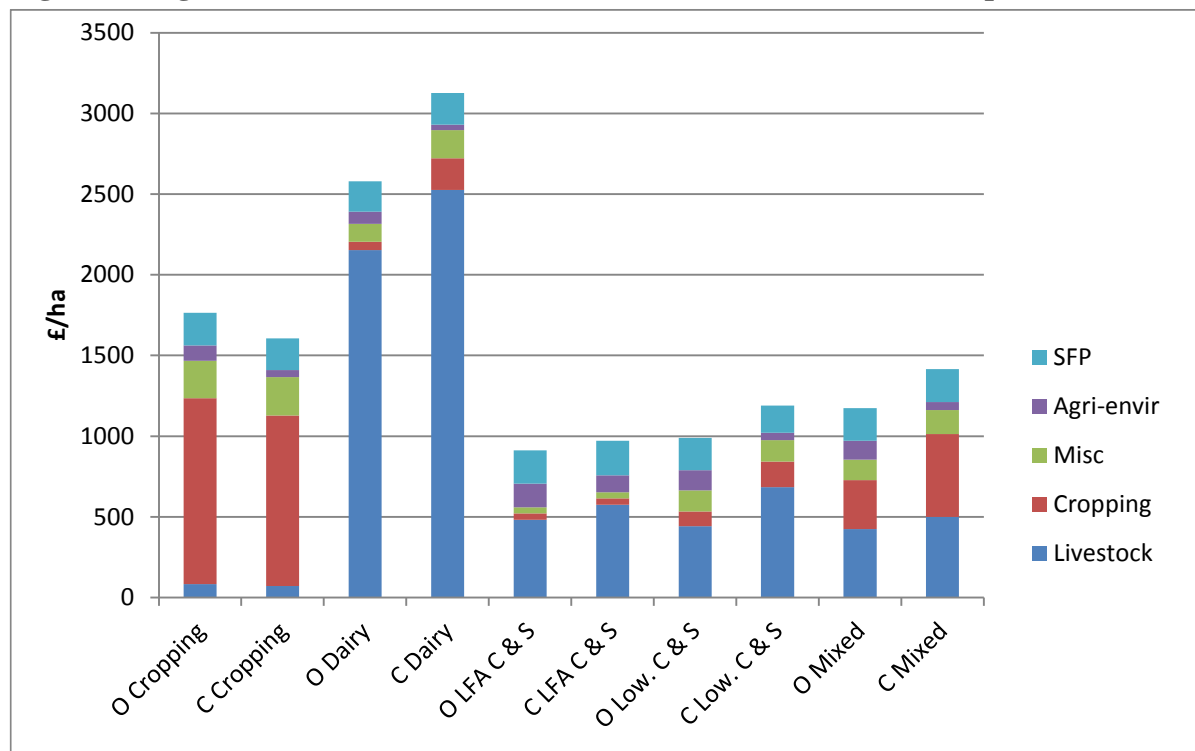
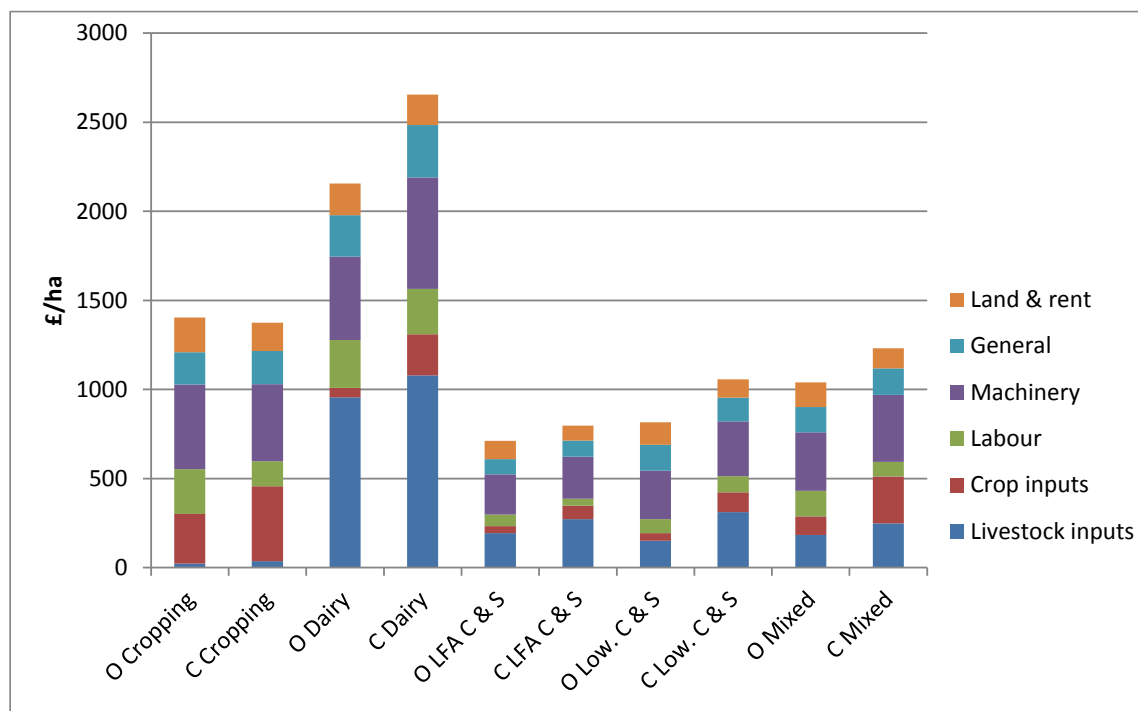


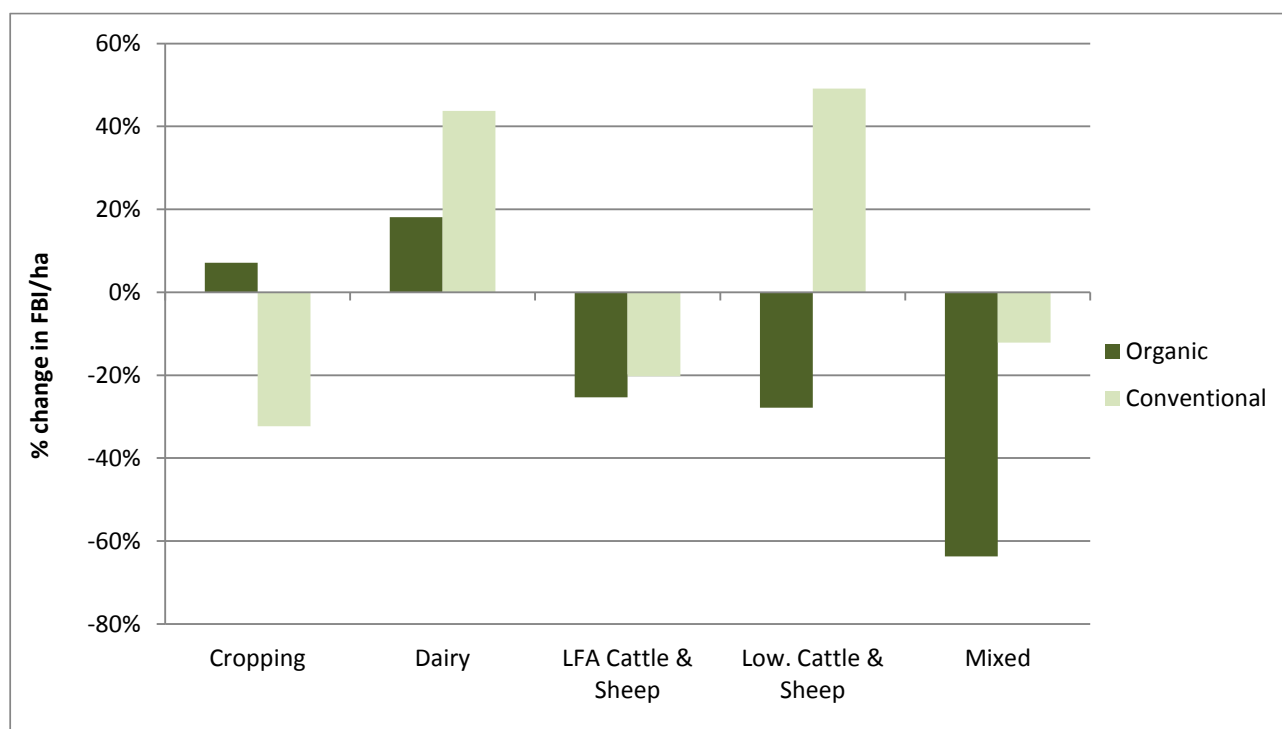
Figure C shows costs per ha for organic (O) and conventional (C) farm types. Total costs were lower or similar for most organic farm types. Crop input costs such as fertiliser and crop protection were lower, as were livestock costs for all types except mixed farms; other costs varied by farm type.

Figure C Organic and conventional farm input costs (£/ha, full samples, 2013/14)



The **identical sample** indicates year to year changes, with the percentage change in FBI (£/ha) between years shown in Figure D. The chart highlights a mixed year for organic farms with dairying and cropping seeing greater profitability whilst other livestock types saw decreasing returns. The statistical analysis found that profitability (£/ha) was significantly lower between years on conventional cropping and LFA farms, but not significantly lower for organic farm types.

Figure D Change in Farm Business Income/ha (Identical samples, 2012/13 and 2013/14)



A summary of Farm Business Income per farm and per hectare is shown in Table A, below.

Table A Farm Business Income (£/farm and £/ha) by farm type, 2013/14 and 2012/13

Farm type	Full sample						Identical sample					
	2013/14		2012/13		2013/14		2012/13		2013/14		2012/13	
	Farms	£/farm	£/ha	Farms	£/farm	£/ha	Farms	£/farm	£/ha	Farms	£/farm	£/ha
Cropping												
Organic	19	105652	361	23	78642	276	14	54544	196	51123	183	
Comparable conventional	142	58312	231	262	75267	326	106	58407	241	86071	355	
Horticulture												
Organic	11	11805	1065	12	11742	428	6	15011	1469	14181	1453	
Comparable conventional	40	33719	2960	57	25110	959	23	26010	2452	37166	3449	
Dairy												
Organic	39	63685	424	42	55397	364	36	65395	439	55339	371	
Comparable conventional	451	62107	471	408	33689	241	400	63664	487	44503	339	
LFA cattle and sheep												
Organic	41	40850	200	47	51958	271	36	40134	207	53401	277	
Comparable conventional	293	26980	174	272	29686	183	258	25928	171	32636	215	
Lowland cattle and sheep												
Organic	40	29837	173	38	27472	232	28	26076	179	33770	248	
Comparable conventional	271	18580	133	266	16632	154	166	18568	157	12478	105	
Mixed												
Organic	29	24377	133	26	33721	161	12	8489	45	23730	123	
Comparable conventional	196	27970	184	149	53508	286	94	37742	218	44650	248	

The differences between organic and conventional systems (2013/14), and year to year changes (2012/13 vs. 2013/14) were also assessed for statistical significance with the student's t-test. Differences and their statistical significance are presented in Table B below and have already been discussed in the text above:

Table B Statistical differences in Farm Business Income (£/farm and £/ha) by farm type, 2013/14 and 2012/13

Farm type	Full sample		Identical sample			
	Organic vs. Conventional FBI/farm	FBI/ha	Organic (Yr to Yr) FBI/farm	FBI/ha	Conventional (Yr to Yr) FBI/farm	FBI/ha
Cropping						
Organic vs. Conventional (2013/14)	47339 NS	131 NS				
Yr to yr change (2012/13 vs. 2013/14)			3421 NS	13 NS	-27664 *	-115 *
Horticulture						
Organic vs. Conventional (2013/14)	-21914 NS	-1895 NS				
Yr to yr change (2012/13 vs. 2013/14)			830 NS	16 NS	-11155 NS	-997 NS
Lowland dairy						
Organic vs. Conventional (2013/14)	1578 NS	-47 NS				
Yr to yr change (2012/13 vs. 2013/14)			10056 NS	67 NS	19161 NS	148 NS
LFA cattle and sheep						
Organic vs. Conventional (2013/14)	13870 NS	26 NS				
Yr to yr change (2012/13 vs. 2013/14)			-13267 *	-70 NS	-6708 **	-44 **
Lowland cattle and sheep						
Organic vs. Conventional (2013/14)	11257 NS	40 NS				
Yr to yr change (2012/13 vs. 2013/14)			-7693 NS	-69 NS	6089 *	52 NS
Mixed						
Organic vs. Conventional (2013/14)	-3593 NS	-51 NS				
Yr to yr change (2012/13 vs. 2013/14)			-15242 NS	-79 NS	-6908 NS	-30 NS

Notes: NS-No significant difference, *-difference at 5%, **-difference at 1%, ***-difference at 0.1%

Gross (GM) and Net Margin (NM) data were also calculated for organic and conventional systems, and summary data are shown in Table C and Table D below. The organic livestock net margins are characterised by similar financial output (less output volume but sold at a higher price), lower variable costs (due to feed and fertiliser savings) but higher fixed costs per head due to lower

stocking rates. Both organic and conventional net margins tended to be negative for beef and sheep sectors but the conventional dairy net margin before imputed costs was superior to organic. However, the addition of support payments to NM results in a superior organic financial performance.

Table C Organic and conventional livestock enterprise net margins (£/head), 2013/14

All values £ per cow or ewe	Dairy		Sheep LFA Higher output		Beef			
	Org.	Conv.	Org.	Conv.	Suckler stores LFA		Suckler finishing Lowland	
					Org.	Conv.	Org.	Conv.
Output	2132	2253	99	88	801	827	1126	1566
Variable costs	966	1076	47	55	295	479	476	895
Gross Margin	1166	1177	52	33	506	349	650	671
Fixed Costs	902	802	69	49	557	607	1147	1019
Total actual costs	1868	1878	116	104	852	1086	1622	1914
Net Margin after actual costs	264	375	-17	-16	-51	-258	-497	-348
Imputed costs (IC)	382	427	40	42	399	463	520	675
Net Margin after all costs	-117	-52	-57	-58	-451	-722	-1016	-1023
Support payments*	251	154	51	33	604	522	870	642
NM (incl. support payments)	133	101	-6	-25	153	-200	-146	-381

*= also includes miscellaneous output e.g. forage sales

Crop net margin results indicate a generally positive theme for organic enterprises. Organic cereal crops seemed to have lower output, but organic beans and potatoes showed a greater output. Organic crop variable costs were generally lower or similar, but fixed costs were higher. Overall, after all costs and with the addition of support payments, organic crop net margins were greater than conventional crops. Data for a greater range of enterprises are presented in Chapter 3.

Table D Organic and conventional crop enterprise net margins (£/ha), 2013/14

All values £/ha	Winter Wheat		Spring Barley		Feed Beans		Potatoes	
	Org.	Conv.	Org.	Conv.	Org.	Conv.	Org.	Conv.
Output	1117	1344	834	911	892	867	6827	4905
Variable costs	232	515	177	350	173	292	1828	1865
Gross Margin	884	829	657	560	719	575	4998	3039
Fixed Costs	804	804	807	680	722	640	2377	1636
Total actual costs	1036	1319	984	1030	895	932	4206	3501
Net Margin after actual costs	80	26	-150	-120	-3	-65	2621	1404
Imputed costs (IC)	161	225	131	194	152	198	1113	531
Net Margin after all costs	-81	-199	-281	-314	-155	-263	1508	873
Support payments*	313	306	327	302	320	303	276	305
NM (incl. support payments)	232	107	46	-12	165	40	1784	1178

*= also includes miscellaneous output e.g. forage sales

In summary, the analysis of 2013/14 data showed no statistical differences in the farm business income per farm or per hectare of organic and comparable conventional farms. At enterprise level, organic and conventional dairying net margins were very similar, whilst for beef and sheep enterprises, organic net margins were positive for suckler beef whereas conventional were negative, whilst conventional margins were more negative than organic for sheep and finishing beef. Cropping enterprises also showed a positive position for organic activities. Overall, the analysis can conclude that organic farms are performing at least as well as comparable conventional farms.

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Introduction

This report continues the series previously funded by Defra under Project OF0373, and other reports on organic farm incomes that started with the 1995/96-1998/99 period under MAFF project OF0190 and continued from 1999/00-2004/05 under Defra Project OF0189³. We gratefully acknowledge some financial assistance from the Welsh Government for the analysis and reporting of the 2012/13 and 2013/14 data.

The aim of this report is to show the financial performance of organic farms in order to inform Defra and Welsh Government policy-making with respect to organic farming and provide a basis for assessments by farmers, advisers and other interested parties of the farm-level implications of conversion to and continued organic farming. The results are differentiated by farm type for accounting years ending 2013/14, including comparisons with similar conventional farms and with 2012/13 data.

This report includes a section on methodology, which shows the data sourcing and sampling techniques used to obtain a representative organic farm sample, as well as an explanation of the clustering procedure used to select comparable conventional farms (CCF) to match the organic farms. The financial results are presented with an explanation of the results and brief highlights, followed by summary data for each farm type. As in previous years, the 2013/14 report uses Farm Business Income (FBI) indicator as the headline profitability figure, in line with publishing by Defra and the devolved administrations. Detailed gross and net margins are included for livestock and cropping enterprises, as are benchmark costs of production per tonne and per litre for arable and milk respectively.

The detailed whole-farm results can be found in Appendix 1 and detailed enterprise-specific gross and net margin results in Appendix 2 and costs of production data in Appendix 3, with methodological details in Appendices 4-7.

Please note that in data tables, sub totals and totals may not exactly equal the sum of the column due to the rounding of numbers, but the difference should be minimal.

³ Previous reports can be found at http://www.organicresearchcentre.com/?go=Research%20and%20development&page=Socio-economics%20and%20policy&i=projects.php&p_id=7 or by searching for “Organic Farm Incomes England Wales” as key words at www.orgprints.org

1. Methods

In this report, financial and physical farm data are shown for the 2012/13 and 2013/14 financial years. The report includes an analysis of organic farms including comparisons with similar conventional farms and between year comparisons, presented as full and identical samples.

Data Sample

As in previous OFI reports, the data analysed within this report was collected as part of the English and Welsh Farm Business Surveys by the constituent Rural Business Research Units in England and by the Welsh Farm Business Survey Unit at Aberystwyth University. The standard Farm Business Survey methodology⁴ was used for all farms.

Financial results were obtained from businesses in England and Wales with account years ending between December 2013 and April 2014. The data for all the organic and non-organic farms surveyed was collated by Defra, stored in the Defra Data Archive and made available to Aberystwyth University for analysis.

The analysis within this report is focused on farm businesses having at least 70% organic land status in 2013/14. Of the total of 222 businesses with some organic land identified in the Defra Data Archive, 190 met the greater than 70% fully organic land criterion (see Table 1). Of these, it was not possible to identify comparable conventional businesses for seven holdings, whilst four organic specialist pig/poultry farms were also excluded due to sample size limits for disclosure.

Table 1 Distribution of useable surveyed organic farms by type and region, 2013/14

<i>Farm Type</i>	<i>Whole farm</i>	North East	North West	York & Humb	East Mid	West Mid	East Eng	South Eng	South West	Wales
Cropping	19	1 (1)	0 (0)	1 (0)	0 (0)	2 (0)	8 (1)	4 (0)	3 (1)	0 (0)
Horticulture	11	0 (0)	1 (0)	0 (0)	0 (0)	1 (0)	6 (1)	3 (0)	0 (1)	0 (0)
Dairy	39	1 (0)	6 (0)	2 (0)	3 (0)	6 (0)	0 (0)	5 (0)	13 (0)	3 (0)
Cattle/sheep (LFA)	41	10 (0)	5 (0)	1 (0)	1 (0)	1 (0)	0 (0)	0 (0)	5 (0)	18 (0)
Cattle/sheep (Low)	40	4 (0)	1 (0)	0 (0)	4 (0)	4 (0)	2 (0)	3 (0)	18 (0)	4 (0)
Mixed	29	2 (0)	2 (0)	3 (1)	2 (0)	2 (0)	3 (0)	4 (0)	9 (1)	2 (0)
Total	179	18 (1)	15 (0)	7 (1)	10 (0)	16 (0)	19 (2)	19 (0)	48 (3)	27 (0)

* GM - Farms used for gross margin data purposes only as no comparable whole-farm data available.

Figures in parentheses indicate businesses for which clustering was not possible and additional farms excluded for technical reasons.

Farm Types

This report uses the Standard Output (SO) typology, rather than the Standard Gross Margin (SGM) typology used up to 2012. To provide an indication of farm economic size within each typology, the distribution of the businesses by economic size (ESU) and type is shown in Table 2.

⁴ See <http://www.defra.gov.uk/statistics/foodfarm/farmmanage/fbs/aboutfbs/datacollection/> for further information on the farm accounting system employed in England and Wales by Defra Economics Division.

Table 2 Distribution of useable surveyed organic farms by type and size (European Size Units) for the identical and full farm samples, 2013/14

Identical sample	16 -	28 -	40 -	60 -	100 -			
<i>ESU code</i>	< 16	< 28	< 40	< 60	< 100	< 200	200 +	
<i>Farm type</i>								Total
Cropping		1	2	1	2	2	6	14
Horticulture			1	1	3	1		6
Dairy			1	2	9	16	8	36
Cattle and sheep - LFA	4	11	9	5	3	3	1	36
Cattle and sheep - lowland	10	8	6	1	2	1		28
Mixed		1	3	3	3		2	12
Total	14	21	22	13	22	23	17	132

Full sample	16 -	28 -	40 -	60 -	100 -			
<i>ESU code</i>	< 16	< 28	< 40	< 60	< 100	< 200	200 +	
<i>Farm type</i>								Total
Cereals and general cropping		1	2	2	2	4	8	19
Horticulture	1		1	3	4	2		11
Dairy			1	3	9	18	8	39
Cattle and sheep - LFA	5	12	10	5	3	5	1	41
Cattle and sheep - lowland	11	9	7	3	6	4		40
Mixed		8	4	6	3	6	2	29
Total	17	30	25	22	27	39	19	179

Comparable Conventional Farms (CCF)

An additional element of this work is the inclusion of comparable conventional farm data (obtained from the main FBS sample) for the farm types shown. Each organic farm within this study was matched with a cluster of conventional farms based on the resource endowment indicators for individual organic farms. Indicators included farm type, FBS region, Less Favoured Area (LFA) status, utilisable agricultural area (UAA); farm business size and milk quota held (where applicable). The milk quota indicator was relaxed in 2012/13 due to the reduced constraining effect of milk quota size and this approach was continued in 2013/14. The clustered conventional farm data were averaged for each farm type to derive the comparable conventional farm (CCF) data based on the organic farms from the identical and full farm samples.

The full clustering procedure is outlined in Appendix 7, but in brief, the average for the group of individual organic businesses is then compared with the average for the group of conventional farm clusters. The intention is to ensure, as far as possible, that differences between organic and conventional farms can be attributed to their management system and not to differences in business resource endowment that are not related to the production system employed.

Data Analysis Method

The 2013/14 report continues to utilise the software process that was employed to carry out the data analysis over the last few years, ensuring full comparability. Custom built Java programs are used to sort the Defra dataset, to cluster conventional farms and to extract the relevant data from the database. MS Excel was utilised to undertake the two-tailed student's t-test statistical comparison of the mean profitability (FBI) of the different farm systems and years.

Samples

The full samples for each farm type include all data available for organic holdings that comprise over 70% fully organic land within the Defra dataset. This sample is primarily used to compare the performance of organic farms with clustered comparable conventional farms. Both organic and conventional farm data is collected from the same time period and should reflect direct differences between the two systems.

The identical samples include data from samples of organic and comparable conventional farms that are available in the data set for both years. This sample highlights between year changes, such as output or input cost changes within each sector.

Occasionally the two samples may show conflicting results, but the full sample is the best indicator of organic *vs.* conventional comparisons, the identical sample the best indicator of between year changes within each sector.

To ensure anonymity of results for farmers participating in these surveys, no data are presented for groups of less than five farms. However, it should be noted that individual farm results can still have a significant effect on average results for these small samples, so that where possible, results are presented for groups of more than 15 businesses. Where results are presented for groups of less than 15, the results should be treated with some caution.

The full samples of organic farms per robust farm type are sufficiently large to give some reasonable level of confidence in the data although it should be noted that the organic farm samples are not necessarily statistically representative of their type, as most have been selected to meet the statistical needs of the Farm Business Survey as a whole, not this study. However, the results can be seen as a reasonable indication of farm income levels for comparable organic and conventional farms.

Results Presentation

Summarised and detailed financial input, output, income, returns to labour and capital, liabilities and assets and some physical performance measures are presented based on current FBS data collection and collation guidelines.

Whole farm data is presented in Appendix 1 and is summarised in tables in Section 2. Data is calculated for most robust types (e.g. cereals) and some individual farm types (e.g. LFA Cattle & Sheep), depending on sample sizes.

The results include a large number of variables for both financial and physical outputs and inputs in addition to factors such as labour and investment returns. This report focuses on the Farm Business Income (FBI) measure adopted by Defra and the Welsh Assembly Government, but the previously used Net Farm Income (NFI) figures are also shown in the detailed appendix data. The newer income measure is intended to reflect more closely actual profitability of farm businesses and does not include the adjustments designed to make farms comparable in terms of land tenure, reliance on borrowed capital and reliance on unpaid staff which Net Farm Income and Management and Investment Income were intended to do. As a result of the exclusion of notional costs for unpaid resources, Farm Business

Income values are typically higher than Net Farm Incomes, but the relative performance of organic and conventional farms is similar in most cases.

Gross and net margin data are included for selected organic livestock and crop enterprises. Margins for organic dairy herds are presented on a herd size and top performing herds basis as well as a regional basis, in addition to a two year identical sample. Cattle and sheep gross margins are shown for lowland and LFA farm types. For arable crops, gross and net margins are also shown, and include winter and spring wheat, spring barley, spring oats, and beans for stock feed. Where available, 2012/13 organic and conventional gross margin data are shown alongside the 2013/14 data. The conventional farm data are included from holdings that have been clustered within the whole farm section of this report.

Benchmark costs of production data are shown for organic milk and arable crop production enterprises using the full FBS sample. Costs of production data for breeding beef, finishing beef, and lamb enterprises are calculated using only Welsh FBS data due to availability of livestock sale weight data.

2. Whole-farm results

2.1 Presentation of results

The summary section shows tables for each farm type giving breakdowns of average outputs, inputs and incomes in £/ha; for cropping, horticulture (intensive horticulture), dairy, LFA and lowland cattle and sheep and mixed farms for identical and full samples. The terms *input* and *output* are used to define financial values rather than physical quantities (for further definitions of terms see Appendix 5). All whole-farm results for each farm type in this section and the appendices are simple averages.

Tables A1 to A7 in Appendix 1 (page 30 onwards), provide detailed figures for whole-farm outputs, inputs, incomes, returns to labour and capital, asset and liability information, land utilisation and crop performance, and stocking and livestock performance for the eight farm types. Other physical information available, in addition to the financial data collected, includes figures for livestock units per forage hectare, and labour units per farm. Where direct labour data were not available, labour units have been derived from wages paid using standard agricultural wages (based on Agricultural Wages Board). All labour-use figures presented are, however, based on estimated hours and should be treated with caution.

Values per hectare shown are weighted averages per hectare of farm utilised agricultural area (UAA) rather than per hectare of a specific enterprise because presenting the whole-farm situation reflects the interdependence of enterprises. For example, organic horticultural businesses cannot crop their entire land each year and this has a considerable influence on the overall farm profitability. However, gross/net margin data are shown separately to provide an indication of individual enterprise performance within farm businesses.

In line with changes to Farm Business Survey practice, two main income measures are shown: Farm Business Income and Net Farm Income. Other previously used income measures (management and investment income, occupiers' net income and cash income) are not shown but can be derived from the results presented if required.

Farm Business Income (FBI) is the headline profitability figure and represents the return to all unpaid labour (farmers, spouses and others with an entrepreneurial interest in the farm business) and to all their capital invested in the farm business including land and farm buildings. FBI excludes notional rental values for owner-occupied land and unpaid labour included in NFI, but includes interest and other capital charges. It is designed to better reflect overall business performance including the increasing levels of business diversification currently found on farms. 2013/14 data also includes directors' remuneration as a capital withdrawal from the business, in line with FBS practise from 2008/09 onwards.

Net Farm Income (NFI) is shown below the FBI figure for information and represents the return to farmer and spouse for their manual and managerial labour and on the tenant-type capital invested in the farm. For this measure, all farms are effectively treated as tenanted and a rental value is imputed as an expense for owner-occupied land. The cost of permanent improvements to farms, together with any capital grants relating to such work, are excluded, although such landlord-type improvements will be reflected in higher rent or rental value charges. Debt servicing charges incurred by farmers on farm borrowing or the leasing of equipment are also excluded. Unpaid labour (other than that of farmer and spouse) is treated as if paid at standard rates.

2.2 Summary of whole-farm Farm Business Income results

Table 3 summarises the Farm Business Income (FBI) results for full samples and identical samples of organic and similar conventional farms on a whole farm and per ha basis for 2013/14 and 2012/13.

Table 3 Summary of Farm Business Incomes by farm type, 2013/14 and 2012/13

Full samples		2013/14			2012/13		
Farm type	Type*	Farms	£/farm	£/ha	Farms	£/farm	£/ha
Cropping	Organic	19	105652	361	23	78642	276
	CCF	142	58312	231	262	75267	326
Horticulture	Organic	11	11805	1065	12	11742	428
	CCF	40	33719	2960	57	25110	959
Dairy	Organic	39	63685	424	42	55397	364
	CCF	451	62107	471	408	33689	241
LFA cattle and sheep	Organic	41	40850	200	47	51958	271
	CCF	293	26980	174	272	29686	183
Lowland cattle and sheep	Organic	40	29837	173	38	27472	232
	CCF	271	18580	133	266	16632	154
Mixed	Organic	29	24377	133	26	33721	161
	CCF	196	27970	184	149	53508	286
Identical samples		2013/14			2012/13		
Farm type	Type*	Farms	£/farm	£/ha	Farms	£/farm	£/ha
Cropping	Organic	14	54544	196	14	51123	183
	CCF	106	58407	241	106	86071	355
Horticulture	Organic	6	15011	1469	6	14181	1453
	CCF	23	26010	2452	23	37166	3449
Dairy	Organic	36	65395	439	36	55339	371
	CCF	400	63664	487	400	44503	339
LFA cattle and sheep	Organic	36	40134	207	36	53401	277
	CCF	258	25928	171	258	32636	215
Lowland cattle and sheep	Organic	28	26076	179	28	33770	248
	CCF	166	18568	157	166	12478	105
Mixed	Organic	12	8489	45	12	23730	123
	CCF	94	37742	218	94	44650	248

*Type: Organic=Organically managed farms, CCF=Comparable Conventional Farms

Table 4 indicates differences in farm profitability between organic and conventional systems, and year to year results. The differences in mean figures were assessed using a two-tailed student's t-test. Probably due to variability in profit (within sample) and the small size of some of the samples few significant differences were indicated. The analysis showed no difference in FBI between organic and comparable conventional farms. Changes between years were more marked though, with a significant profitability reduction for LFA Cattle and Sheep farms across both sectors. The conventional sector identical sample also saw significantly lower profitability per hectare (year to year) for Cropping and Lowland Cattle and Sheep farm types.

Table 4 Statistical differences in Farm Business Income by farm type (organic vs. conventional, 2012/13) and between years (2013/14 and 2012/13)

Farm type	Full sample		Identical sample			
	FBI/farm	FBI/ha	Organic		Conventional	
			FBI/farm	FBI/ha	FBI/farm	FBI/ha
Cropping						
Organic vs. Conventional (2013/14)	47339 NS	131 NS				
Yr to yr change (2012/13 vs. 2013/14)			3421 NS	13 NS	-27664 *	-115 *
Horticulture						
Organic vs. Conventional (2013/14)	-21914 NS	-1895 NS				
Yr to yr change (2012/13 vs. 2013/14)			830 NS	16 NS	-11155 NS	-997 NS
Lowland dairy						
Organic vs. Conventional (2013/14)	1578 NS	-47 NS				
Yr to yr change (2012/13 vs. 2013/14)			10056 NS	67 NS	19161 NS	148 NS
LFA cattle and sheep						
Organic vs. Conventional (2013/14)	13870 NS	26 NS				
Yr to yr change (2012/13 vs. 2013/14)			-13267 *	-70 NS	-6708 **	-44 **
Lowland cattle and sheep						
Organic vs. Conventional (2013/14)	11257 NS	40 NS				
Yr to yr change (2012/13 vs. 2013/14)			-7693 NS	-69 NS	6089 *	52 NS
Mixed						
Organic vs. Conventional (2013/14)	-3593 NS	-51 NS				
Yr to yr change (2012/13 vs. 2013/14)			-15242 NS	-79 NS	-6908 NS	-30 NS

Notes: NS-No significant difference, *-difference at 5%, **-difference at 1%, ***-difference at 0.1%

2.3 Cropping farms

For detailed results see Appendix 1, Table A1, pages 30-37.

Table 5 Summary data for cropping farms (£/ha), 2013/14 and 2012/13

	Full sample				Identical sample			
	2013/14		2012/13		Organic		Conventional	
	Org	Conv.	Org	Conv.	13/14	12/11	13/14	12/11
Sample number	19	142	23	262	14	14	106	106
Average farm size (UAA)	292.3	252.6	284.8	231.1	278.5	279.7	242.6	242.1
Business Size (ESU)	213.5	199.6	175.2	160.7	173.8	168.4	170.2	180.9
	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha
Livestock outputs	83	71	48	51	58	50	31	32
Cropping outputs	1152	1056	901	1073	742	639	1074	1211
Miscellaneous	233	239	182	171	209	168	194	184
Agri-env. payments	95	43	93	37	94	95	32	35
Subsidies/Single Payment	202	196	203	191	212	209	194	190
TOTAL OUTPUTS	1765	1606	1426	1524	1315	1162	1524	1652
Livestock inputs	24	36	16	34	18	15	18	18
Crop inputs	278	421	213	415	156	132	416	459
Labour	251	142	193	100	226	206	125	121
Machinery	475	431	424	370	385	373	400	391
General	182	186	157	148	180	136	174	167
Land & rent	194	159	147	133	153	117	150	140
TOTAL INPUTS	1404	1375	1150	1198	1119	979	1283	1296
Farm Business Income	361	231	276	326	196	183	241	355
Net Farm Income	274	156	185	242	114	90	156	271

The 2013/14 *full sample* indicates that FBI per ha was very much higher for organic holdings, with greater output and similar costs. Both organic cropping output and agri-environment payments were substantially higher than on conventional farms. Total costs were similar but organic farm crop input costs were much lower, whilst machinery and labour costs were higher.

The *identical samples* showed a marginal increase in organic holding profitability, whilst conventional holding FBI/ha decreased due to lower output, despite similar costs.

Organic crop yields remained substantially lower than conventional e.g. conventional wheat yield of 7.4t/ha vs organic wheat yield of 3.3t/ha, with both sectors showing increased yields in 2013/14. However, the average organic wheat price was lower at £257/t compared to £308/t in 2012/13, whilst the average conventional price was lower at £163/t.

Overall, organic cropping holding profitability improved in 2013/14, remaining competitive with the conventional sector.

2.4 Horticulture farms

For detailed results see Appendix 1, Table A2, pages 38-45.

Table 6 Summary data for horticultural farms (£/ha), 2013/14 and 2012/13

	Full sample				Identical sample			
	2013/14		2012/13		Organic		Conventional	
	Org	Conv.	Org	Conv.	13/14	12/13	13/14	12/13
Sample number	11	40	12	57	6	6	23	23
Average farm size (UAA)	11.1	11.4	27.4	26.2	10.2	9.8	10.6	10.8
Business Size (ESU)	66.9	65.6	87.9	83.1	71.3	67.3	68.8	71.6
	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha
Livestock outputs	32	114	292	82	63	21	0	0
Cropping outputs	2655	14483	4482	8272	2784	2824	17112	18369
Miscellaneous	1269	1469	655	1171	1155	1152	1690	2111
Agri-env. payments	22	62	71	53	45	46	64	43
Subsidies/Single Payment	109	159	165	173	168	161	153	149
TOTAL OUTPUTS	4087	16287	5665	9752	4214	4204	19020	20672
Livestock inputs	7	41	126	69	13	7	0	0
Crop inputs	638	5600	1651	3409	960	980	7205	7963
Labour	796	3626	1355	3050	136	93	4494	4558
Machinery	739	1280	1262	957	798	735	1543	1417
General	597	2302	705	1043	708	781	2813	2751
Land & rent	246	480	138	266	130	155	513	533
TOTAL INPUTS	3022	13328	5237	8794	2745	2751	16568	17223
Farm Business Income	1065	2960	428	959	1469	1453	2452	3449
Net Farm Income	531	2932	188	845	935	892	2638	3704

The horticulture holding data has historically been difficult to assess due to the small sample sizes and large variation in intensity of production between holdings. The sample sizes remained small but similar in 2013/14, though these still represent a broad range of systems and vary significantly in their intensity compared to the conventional sample.

The 2013/14 *full sample* indicates the average organic holding FBI per ha to be much lower than comparable conventional holdings, as in previous years. Organic holding output was around 25% of conventional reflecting their lower intensity, however, organic costs were also much lower than conventional; with labour and cropping input costs at between 10 and 25% of the conventional level. Overall though, conventional holding FBI per ha remained higher for both 2012/13 and 2013/14 financial years. However, when the FBI is assessed per annual worker unit (AWU), the sector results are much closer, with organic at £6342/and CCF at £9439/AWU in 2013/14, and £3745 and £4590/AWU respectively in 2012/13. Return per AWU does not vary as much as per ha, reflecting the wide range of land use intensities for different horticultural activities and that labour may be employed to the extent that is financially justified or affordable.

The *identical sample* showed no substantial change in organic profitability over the two years, but conventional holdings showed a decrease in profitability, due to lower output.

Overall, conventional horticultural holdings remained financially superior to organic holdings mainly due to higher output from a smaller area through increased intensity of farming. Organic systems appear less profitable per farm hectare, in part due to the need for a fertility-building phase in the rotation, but are less reliant on external inputs to maintain income, and income per AWU is not that different.

2.5 Dairy farms

For detailed results see Appendix 1, Table A3, pages 46-53.

Table 7 Summary data for dairy farms (£/ha), 2013/14 and 2012/13

	Full sample				Identical sample			
	2013/14		2012/13		Organic		Conventional	
	Org	Conv.	Org	Conv.	13/14	12/13	13/14	12/13
Sample number	39	451	42	408	36	36	400	400
Average farm size (UAA)	150.1	131.7	152.1	139.9	149.1	149.1	130.8	131.4
Business Size (ESU)	146.5	151.4	153.1	157.8	148.6	151.4	153.0	153.3
	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha
Livestock outputs	2153	2525	2018	2153	2233	2008	2573	2273
Cropping outputs	51	198	88	253	40	98	195	239
Miscellaneous	112	173	92	131	114	94	164	163
Agri-env. payments	74	34	78	31	77	79	34	30
Subsidies/Single Payment	190	196	201	186	196	193	195	193
TOTAL OUTPUTS	2580	3126	2478	2754	2660	2473	3162	2897
Livestock inputs	956	1080	942	998	985	910	1101	1032
Crop inputs	53	230	46	238	54	47	233	238
Labour	269	254	269	299	283	273	254	245
Machinery	469	625	471	565	482	474	622	590
General	232	294	218	263	238	224	295	285
Land & rent	178	171	167	150	179	174	171	168
TOTAL INPUTS	2156	2654	2114	2514	2222	2102	2675	2558
Farm Business Income	424	471	364	241	439	371	487	339
Net Farm Income	361	356	293	125	379	302	371	228

The LFA and lowland dairy samples are combined to due to a continued decrease in the number of LFA dairy holdings within the sample.

The *full sample* results indicate that organic dairy farm FBI was slightly below conventional levels, but that NFI showed a similar profitability in 2013/14. Organic farm output was lower, with less livestock and cropping output but livestock and crop inputs were also much lower, especially crop costs due to less reliance on fertiliser, as well as lower machinery costs.

The *identical samples* showed an increased FBI/ha for both organic and conventional farms. Organic farm data indicated an increase in output, but also an increase in costs, whilst the conventional sector showed a similar pattern.

In terms of milk production, the average organic milk yield was 5985 litres/cow, lower than the average conventional holding yield of 7229 litres/cow. Both sectors showed milk price increases; the organic milk price was 35.2ppl; compared to the average conventional price of 31.5ppl.

Overall, the data indicates that organic dairying remains competitive with the conventional sector and is potentially less exposed to external input price volatility.

2.6 LFA Cattle and Sheep

For detailed results see Appendix 1, Table A4, pages 54-61.

Table 8 Summary data for LFA Cattle & Sheep farms (£/ha), 2013/14 and 2012/13

	Full sample				Identical sample			
	2013/14		2012/13		Organic		Conventional	
	Org	Conv.	Org	Conv.	13/14	12/13	13/14	12/13
Sample number	41	293	47	272	36	36	258	258
Average farm size (UAA)	204.2	155.4	191.8	162.0	194.0	192.7	151.4	151.8
Business Size (ESU)	48.1	42.3	46.0	43.0	45.7	46.5	39.3	40.4
	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha
Livestock outputs	482	574	503	561	483	518	578	606
Cropping outputs	39	40	45	26	28	30	28	25
Miscellaneous	39	39	35	42	35	32	38	40
Agri-env. payments	147	104	140	81	152	147	104	90
Subsidies/Single Payment	206	213	203	205	208	206	211	210
TOTAL OUTPUTS	913	971	926	915	907	933	959	971
Livestock inputs	194	272	188	243	198	190	274	257
Crop inputs	38	75	39	63	29	29	74	69
Labour	66	40	51	40	70	61	39	39
Machinery	225	236	215	208	226	213	229	219
General	86	91	76	92	78	76	93	92
Land & rent	103	83	86	85	100	89	79	79
TOTAL INPUTS	713	797	655	732	700	656	788	756
Farm Business Income	200	174	271	183	207	277	171	215
Net Farm Income	155	63	207	97	155	220	62	115

Through combining the four main LFA cattle and sheep farm types, the robust farm type sample comprised 41 organic farms in 2013/14, lower than in 2012/13.

The 2013/14 *full sample* highlighted how organic LFA cattle and sheep farm profitability remained above comparable conventional farms, though the margin was lower and not statistically different. Organic FBI/ha was higher despite slightly lower livestock output; being offset by considerably greater agri-environment payments, resulting in a higher overall output. Organic livestock and crop inputs were lower than conventional, and overall organic farm costs were slightly lower.

The *identical samples* showed a decrease in profitability for both organic and conventional farms with lower output and higher costs.

LFA organic finished cattle prices averaged £1280/head; higher than 2012/13, whilst the conventional average of £1210 was also considerably improved from 2012/13. The LFA holding organic finished lamb price was identical to the conventional price, at £68/head, marginally greater than in 2012/13.

Overall, despite reduced profitability organic LFA cattle and sheep holdings appeared to remain more profitable than their conventional counterparts in 2013/14.

2.7 Lowland cattle and sheep farms

For detailed results see Appendix 1, Table A5, pages 62-69.

Table 9 Summary data for Lowland Cattle & Sheep farms (£/ha), 2013/14 and 2012/13

	Full sample				Identical sample			
	2013/14		2012/13		Organic		Conventional	
	Org	Conv.	Org	Conv.	13/14	12/13	13/14	12/13
Sample number	40	271	38	266	28	28	166	166
Average farm size (UAA)	172.8	140.1	118.2	108.0	145.6	136.0	118.4	118.6
Business Size (ESU)	42.8	42.2	27.2	27.5	30.6	30.2	29.6	30.5
	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha
Livestock outputs	443	684	458	511	355	423	560	528
Cropping outputs	91	158	77	106	56	74	110	104
Miscellaneous	129	134	192	139	159	145	151	133
Agri-env. payments	126	46	119	44	135	123	42	45
Subsidies/Single Payment	199	167	202	168	201	214	169	164
TOTAL OUTPUTS	989	1189	1048	969	907	980	1033	973
Livestock inputs	152	312	142	200	104	104	244	241
Crop inputs	42	110	33	79	36	33	83	85
Labour	80	91	75	56	60	65	77	74
Machinery	271	307	278	258	258	269	259	260
General	146	134	180	130	158	163	124	122
Land & rent	126	102	107	92	112	98	89	85
TOTAL INPUTS	816	1057	815	815	728	732	876	868
Farm Business Income	173	133	232	154	179	248	157	105
Net Farm Income	125	62	155	57	135	190	71	21

The 2013/14 *full sample* was slightly larger than in 2012/13 and indicated that organic lowland cattle and sheep holding profitability (FBI) was higher than comparable conventional holdings. Total output on organic holdings was lower despite greater miscellaneous support payments but costs were much lower, especially for livestock and crop inputs.

The identical sample showed a decrease in FBI for the organic sector due to lower output, whilst the identical conventional farm sample showed greater output and improved profitability.

Lowland organic finished cattle prices averaged £1241/head, slightly higher than the conventional average of £1230/head, whilst the lowland holding organic finished lamb price was similar to the conventional price, at £77/head and £78/head respectively, similar to 2012/13.

Overall, whilst profitability of organic lowland cattle and sheep holdings decreased in 2013/14, comparable conventional holding profitability remained behind that of the organic holdings.

2.8 Mixed farms

For detailed results see Appendix 1, Table A6, pages 70-77.

Table 10 Summary data for Mixed farms (£/ha), 2013/14 and 2012/13

	Full sample				Identical sample			
	2013/14		2012/13		Organic		Conventional	
	Org	Conv.	Org	Conv.	13/14	12/13	13/14	12/13
Sample number	29	196	26	149	12	12	94	94
Average farm size (UAA)	183.4	152.0	209.9	187.3	189.9	192.5	173.0	179.8
Business Size (ESU)	72.4	72.3	87.9	86.7	81.0	79.9	84.3	87.2
	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha	£/ha
Livestock outputs	424	499	465	606	504	462	594	512
Cropping outputs	304	514	272	486	228	234	511	578
Miscellaneous	126	150	149	123	152	124	109	100
Agri-env. payments	118	49	104	48	98	106	48	45
Subsidies/Single Payment	201	205	184	183	203	195	196	189
TOTAL OUTPUTS	1173	1416	1173	1446	1185	1122	1458	1425
Livestock inputs	184	249	190	248	203	186	263	238
Crop inputs	103	263	90	231	104	82	271	275
Labour	145	81	161	84	182	172	83	82
Machinery	328	376	302	333	361	323	345	323
General	141	150	144	161	145	117	160	152
Land & rent	138	113	127	103	145	118	118	106
TOTAL INPUTS	1040	1232	1012	1160	1141	998	1239	1176
Farm Business Income	133	184	161	286	45	123	218	248
Net Farm Income	48	66	80	190	-34	40	128	161

The 2013/14 *full sample* indicated that mixed organic farm profitability remained below that of comparable conventional farms, though there was less difference in the 2013/14 results than in 2012/13. Total output was lower for organic holdings, with lower cropping output, whilst inputs were also lower, especially for crop input costs.

The *identical sample* showed decreased profits for organic and conventional farms. Total output improved for the organic sector and slightly improved for conventional farms, but organic and conventional costs increased.

Organic mixed farms saw an increased average wheat yield of 3.5t/ha compared to 2.8t/ha in 2012/13, however the organic wheat price was lower at £246/t compared to £289/t in 2012/13. However this compares to 7.1t/ha, up from 6.2/ha in 2012/13 and £156/t vs. £177/t in 2012/13 for conventional production. Organic and conventional finished cattle prices were higher at £1315 and £1205 per head and lamb was slightly lower at £78 and £80 per head for organic and conventional respectively.

Overall, both organic and conventional mixed farm profitability was poor and lower in 2013/14, though conventional profitability remained higher than the organic level.

3. Enterprise gross and net margins

Tables 11 to 14 show gross and net margin results for selected organic livestock and crop enterprises for 2013/14 and 2012/13, with comparative conventional data shown where available. More detailed data is shown in Appendix 2, page 78. (Caution is required when making comparisons between years as only Table 11 has an identical sample for both years).

Gross and net margin figures are for certified organic enterprises, but may include some livestock/crops sold at conventional prices. Arable benchmark costs of production are included in this section as the results are derived from the gross/net margin data based on achieved yields. Not all crop results are shown due to small samples.

All gross/net margin data has been calculated as un-weighted averages. Crop outputs include revenue and imputed values for farmhouse consumption, feed used on farm and a closing valuation for any unsold crop. It should be noted that feed values and closing valuations may be undervalued (i.e. not valued at achievable organic premium prices) in the recording process – however, this will also be reflected in lower costs for the livestock enterprises where home-grown feed is used.

Estimated net margins including allocated fixed and imputed costs are also shown. These costs are allocated pro rata based on the number of livestock units (LU) and the land area allocated to individual enterprises. The imputed costs cover unpaid labour (based on standard rates for hours input) as well as rental value for owner occupied land and interest on tenant-type capital adjusted for actual interest payments. This ensures that the costs of the farm-family's own labour, land and capital resources used in the business are accounted for.

Table 11 presents dairy data for the identical and full samples. The **identical** sample comprised of 38 organic and 89 comparable conventional dairy holdings over two years. Both organic and conventional holding output was higher in 2013/14 to those in 2012/13, but variable costs were also slightly higher. Overall, both sector gross margins (GM) were higher, organic increasing by £164/cow, conventional up by £227/cow. Fixed costs increased for both sectors, but after the addition of support payments the organic Net Margin (NM) improved to £148/cow, almost identical to the conventional figure of £150/cow.

Table 11 also contains results for the **full** sample of 41 organic dairy enterprises and 221 comparable conventional enterprises. Organic farm output and variable costs were slightly lower but organic fixed costs were higher. After the addition of imputed costs and support payments the organic net margin was £136/cow, compared to £100/cow for the conventional holdings.

Table 12 shows organic LFA cattle gross margins to be above conventional levels, whilst in the lowlands organic and conventional herds are more similar in gross margin. With the addition of fixed and imputed costs, combined with support payments the overall organic net margins are superior to the conventional level, though in the lowlands both sectors achieved a negative margin.

Table 13 indicates that organic sheep gross margins were similar to conventional levels in the LFA, but organic GMs were greater than conventional in the lowlands due to similar or higher outputs and lower variable costs. However, organic sector fixed costs were greater per ewe and after the addition of support payments and imputed costs both organic and conventional sectors resulted in negative NMs.

Table 14 presents crop gross and net margin data for 2013/14. Whilst organic gross margins were generally similar or higher, net margins excluding support payments were negative for virtually all crops (both organic and conventional). With the inclusion of support payments and imputed costs organic net margins were generally ahead of the conventional sector (with the exception of spring wheat and winter oats).

Table 11 Summary of organic and conventional dairy gross and net margins (£ per cow, 2012/13 and 2013/14)

Sample Type Herd characteristics Year	Identical Sample				Full Sample			
	Organic		Conventional**		Organic		Conventional**	
	2012/13	2013/14	2012/13	2013/14	2012/13	2013/14	2012/13	2013/14
Number of herds	38	38	89	89	42	41	143	221
Average farm area - actual ha	180	180	138	139	177	177	137	128
Average size of the farm business (ESU)	155	147	148	148	153	143	151	150
Average size of herd (dairy cows)	124	121	116	118	124	117	120	121
Average milk yield (litres per cow)	6014	6101	7316	7402	6049	6076	7397	7321
Implied milk price (ppl)	33	36	28	31	33	36	28	31
Enterprise output (£ per cow)								
Milk disposals (1)	2033	2248	2074	2347	2044	2239	2087	2339
Other output less transfers in	-91	-106	-99	-77	-91	-107	-96	-87
Total enterprise output	1941	2142	1974	2271	1952	2132	1990	2252
Variable Costs (£ per cow)								
Concentrates	591	615	640	680	604	611	671	674
Other feed and keep	48	60	34	45	49	58	33	51
Other livestock costs - dairy	274	264	238	246	277	263	251	241
Total variable costs	913	939	911	970	930	932	955	966
Margin over concentrates	1350	1526	1334	1591	1348	1521	1319	1578
Forage variable costs (£ per cow)	25	34	108	118	24	34	110	110
Gross margin including forage costs	1004	1168	955	1182	998	1166	926	1175
Fixed Costs (£ per cow)\$								
Labour	229	267	148	177	231	262	162	172
Power and machinery	314	349	291	334	308	348	293	348
Land and buildings	109	103	99	113	106	103	96	107
General farm costs	93	97	89	95	94	97	89	95
Rent and finance	77	93	73	79	77	92	67	78
Total fixed costs	823	909	701	798	816	902	707	802
Total actual costs	1761	1882	1720	1886	1770	1868	1772	1878
Net margin over actual costs (£/cow)	181	259	255	384	182	264	219	374
Total imputed costs	331	370	355	407	324	382	343	427
Total costs including imputed	2092	2252	2075	2293	2094	2249	2114	2306
Net margin over all costs (£/cow)	-151	-110	-101	-23	-142	-117	-124	-54
Other related outputs (ORO)								
Agri-environment payments (exc OFS)	72	70	15	16	68	69	16	17
Organic Farming Scheme Payment	2	3	0	0	2	3	0	0
Single Payment Scheme	158	166	121	124	163	164	120	114
Byproducts & forage	18	19	24	32	17	18	19	22
Total other related outputs	250	258	160	172	250	254	155	154
NM over all costs (inc. ORO) (£/cow)	99	148	59	150	108	136	31	100

\$ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production

Includes unpaid labour, imputed rent and interest on tenants capital

** Conventional data are from whole farm analysis clustered conventional farms

Table 12 Summary of organic and conventional beef gross and net margins (£/cow, 2013/14, full samples)

LFA status Production system Organic or conventional system	Less Favoured Area				Lowland Area			
	Finished cattle		Store cattle		Finished cattle		Store cattle	
	Org.	Conv.**	Org.	Conv.**	Org.	Conv.**	Org.	Conv.**
Number of herds	11	27	17	100	37	77	16	54
Average farm area - actual ha	320	220	374	206	263	178	177	122
Average size of the farm business (ESU)	60	68	39	34	88	77	49	38
Average size of herd	69	63	47	38	60	45	41	40
Enterprise output (£ per cow)								
Finished beef sales	796	1372	88	68	982	1625	6	86
Store beef sales & transfers	341	343	717	772	199	250	517	596
Other output less transfers in	-33	-432	-5	-13	-55	-309	82	41
Total enterprise output	1105	1283	801	827	1126	1566	605	724
Variable Costs (£ per cow)								
Concentrates	74	373	65	177	146	437	47	114
Other feed and keep	90	60	43	54	23	47	20	30
Other livestock costs - dairy	232	194	146	147	205	225	122	160
Total variable costs	396	627	254	378	374	709	190	303
Gross margin before forage costs	709	656	547	449	752	857	415	420
Forage variable costs (£ per cow)	44	168	41	100	102	186	66	107
Gross margin including forage costs	665	488	506	349	650	671	349	313
Fixed Costs (£ per cow)§								
Labour	147	66	28	35	278	184	71	95
Power and machinery	414	347	296	329	442	465	390	312
Land and buildings	88	96	81	81	127	123	111	70
General farm costs	89	102	89	93	129	115	132	99
Rent and finance	94	81	62	69	170	132	146	112
Total fixed costs	832	692	557	607	1147	1019	850	688
Total actual costs	1272	1487	852	1086	1622	1914	1106	1099
Net margin over actual costs	-167	-203	-51	-258	-497	-348	-501	-375
Total imputed costs#	330	456	399	463	520	675	602	491
Total costs including imputed	1602	1943	1251	1549	2142	2589	1708	1590
Net margin over all costs	-497	-659	-451	-722	-1016	-1023	-1103	-866
Other related outputs (ORO)								
LFA and agri-environmental payments	226	146	199	173	358	261	389	187
Organic Farming Scheme Payment	10	0	23	0	2	0	0	0
Single Payment Scheme	352	336	381	348	510	381	467	292
Total other related outputs	588	482	604	522	870	642	857	479
NM over all costs (inc. ORO)	91	-178	153	-200	-146	-381	-247	-387

§ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production

Includes unpaid labour, imputed rent and interest on tenants capital

** Conventional data are from whole farm analysis clustered conventional farms

Table 13 Summary of organic and conventional sheep gross and net margins (£/ewe, 2013/14, full samples)

LFA status Productivity Organic or conventional system	Less Favoured Area				Lowland Area	
	Lower		Higher		All flocks	
	Org.	Conv.**	Org.	Conv.**	Org.	Conv.**
Number of flocks	12	60	23	104	41	154
Average farm area - actual ha	423	265	257	161	225	171
Average size of the farm business (ESU)	40	42	55	44	78	72
Average size of herd	559	698	661	576	305	367
Finished lambs sold per ewe	0.46	0.58	1.19	1.00	1.08	1.05
Enterprise output (£ per ewe)						
Finished lamb sales	26	34	89	74	84	83
Store lamb sales	13	4	3	4	4	12
Other output less transfers in	1	8	7	10	5	0
Total enterprise output	40	47	99	88	92	95
Variable Costs (£ per ewe)						
Concentrates	11	16	21	25	13	21
Other feed and keep	3	4	6	6	2	3
Other livestock costs - dairy	12	9	17	15	18	18
Total variable costs	25	29	44	46	33	42
Gross margin before forage costs	15	18	55	42	59	53
Forage variable costs (£ per ewe)	3	7	3	9	7	11
Gross margin including forage costs	11	11	52	33	52	42
Fixed Costs (£ per ewe)§						
Labour	8	2	10	6	25	15
Power and machinery	27	21	34	26	37	29
Land and buildings	5	5	7	6	10	8
General farm costs	6	6	8	7	10	10
Rent and finance	2	5	9	4	16	12
Total fixed costs	48	39	69	49	97	74
Total actual costs	76	75	116	104	137	127
Net margin over actual costs	-37	-28	-17	-16	-45	-32
Total imputed costs	31	33	40	42	52	54
Total costs including imputed	107	108	156	146	189	182
Net margin over all costs	-67	-61	-57	-58	-97	-86
Other related outputs (ORO)						
LFA and agri-environmental payments	22	12	19	9	27	15
Organic Farming Scheme Payment	2	0	1	0	0	0
Single Payment Scheme	30	24	31	24	36	28
Total other related outputs	54	37	51	33	62	43
NM over all costs (inc. ORO)	-14	-24	-6	-25	-34	-43

§ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production

Includes unpaid labour, imputed rent and interest on tenants capital

** Conventional data are from whole farm analysis clustered conventional farms

Table 14 Summary of organic and conventional crop gross, net margins (£/ha), 2013/14, full samples

Crop Enterprise	Winter Wheat		Spring Wheat		Spring Barley		Winter Oats	
	Org	Conv	Org	Conv	Org	Conv	Org	Conv
Number of enterprises	27	230	21	24	35	217	17	53
Average farm area - actual ha	339	213	254	229	283	193	272	208
Average business size (ESU)	153	151	104	190	130	112	104	122
Area of crop grown (ha.)	36	48	26	39	26	26	16	15
Total production (tonnes/units)	153	381	70	246	88	152	48	93
Yield tonnes/units per hectare	4.2	7.9	2.7	6.3	3.4	5.8	3.1	6.1
Crop Value (£ per tonne/unit)	242	161	242	177	229	141	222	142
Enterprise output (£/ha)								
Revenue	957	1217	643	1101	616	659	612	720
Feed used on farm	55	52	19	14	164	145	71	106
Straw	95	75	55	36	54	96	60	143
Total enterprise output	1107	1343	717	1152	834	900	743	969
Variable Costs (£/ha)								
Seeds	129	81	136	109	106	76	92	74
Fertilisers	59	221	53	146	39	146	61	158
Crop protection	26	180	25	122	14	101	7	94
Other crop costs	17	33	31	25	18	27	38	35
Total variable costs	232	515	245	402	177	350	199	361
Gross margin (£/ha)	875	828	473	750	657	550	544	608
Fixed Costs \$ (£/ha)								
Labour	109	83	108	98	126	51	50	37
Power and machinery	500	459	390	414	445	406	452	386
Land and buildings	50	68	48	70	69	57	49	58
General farm costs	63	81	67	82	77	76	61	80
Rent and finance	83	112	92	96	89	89	73	120
Total fixed costs	804	804	704	759	807	680	685	681
Total actual costs	1036	1319	949	1161	984	1030	884	1042
Net margin over actual costs (£/ha)	71	25	-232	-9	-150	-130	-141	-74
Total imputed costs#	161	225	138	241	131	194	157	167
Total costs including imputed	1197	1544	1087	1402	1115	1224	1041	1210
Net margin over all costs (£/ha)	-90	-200	-370	-251	-281	-324	-299	-241
Other related outputs (ORO)								
LFA and agri-environment	126	117	141	89	140	115	138	122
Organic Farming Scheme	1	0	0	0	0	0	0	0
Single Payment Scheme	186	189	193	187	187	186	187	186
Total other related outputs	313	306	334	275	327	302	325	308
NM over all costs (inc. ORO) (£/ha)	223	106	-36	25	46	-23	27	67

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Includes unpaid labour, imputed rent and interest on tenants capital

Table 14 cont'd

Crop Enterprise	Spring Oats		Feed Beans		Potatoes		Market Garden	
	Org	Conv	Org	Conv	Org	Conv	Org	Conv
Number of enterprises	27	37	19	44	5	19	6	14
Average farm area - actual ha	310	213	364	253	79	198	184	302
Average business size (ESU)	112	126	136	160	80	179	218	346
Area of crop grown (ha.)	36	18	24	19	5	16	23	27
Total production (tonnes/units)	95	100	63	71	161	576	-	-
Yield tonnes/units per hectare	2.7	5.4	2.6	3.7	30.5	35.2	-	-
Crop Value (£ per tonne/unit)	225	129	322	230	223	139	-	-
Enterprise output (£/ha)								
Revenue	553	665	811	812	6700	4904	6320	2370
Feed used on farm	48	31	31	48	119	0	0	0
Straw	56	75	50	7	0	0	0	0
Total enterprise output	658	771	892	867	6819	4904	6320	2370
Variable Costs (£/ha)								
Seeds	67	69	125	105	1247	804	771	220
Fertilisers	21	136	24	45	17	383	76	119
Crop protection	2	85	3	113	93	398	17	240
Other crop costs	29	32	20	28	472	280	491	246
Total variable costs	120	322	173	292	1828	1865	1354	825
Gross margin (£/ha)	538	449	719	575	4991	3039	4966	1545
Fixed Costs \$ (£/ha)								
Labour	73	41	83	67	1106	567	2337	413
Power and machinery	419	389	462	316	1002	763	1086	367
Land and buildings	57	62	53	67	76	60	169	60
General farm costs	56	92	66	88	140	104	265	101
Rent and finance	65	93	59	103	52	141	230	101
Total fixed costs	670	677	722	640	2377	1636	4087	1041
Total actual costs	790	1000	895	932	4206	3501	5441	1866
Net margin over actual costs (£/ha)	-132	-229	-3	-65	2614	1404	879	504
Total imputed costs#	104	189	152	198	1113	531	883	294
Total costs including imputed	893	1189	1047	1130	5318	4032	6324	2160
Net margin over all costs (£/ha)	-235	-418	-155	-263	1501	873	-4	210
Other related outputs (ORO)								
LFA and agri-environment	120	123	133	115	103	107	192	113
Organic Farming Scheme	2	0	0	0	0	0	0	0
Single Payment Scheme	191	190	186	188	172	197	173	192
Total other related outputs	313	313	320	303	276	305	365	305
NM over all costs (inc. ORO) (£/ha)	78	-106	165	40	1776	1178	361	514

\$ Fixed costs are allocated to enterprise according to crop area as a % of total farm area

Includes unpaid labour, imputed rent and interest on tenants capital

4. Benchmark costs of production

Detailed cost of production data for dairy and sheep are shown in Appendix 3 (page 90), but summary data are shown in Table 15 to Table 17.

Costs of production data is collected in Wales for dairy, beef and sheep systems, but under the existing data collection system for England it is not possible to obtain the sale/transfer weights needed to calculate costs of production for beef and lamb. Therefore dairy and arable data is available for both England and Wales, but only Welsh data is available for beef and sheep sectors, with some of the beef samples comprising only 6 holdings. The Welsh dairy costs of production sample was only 3 farms therefore the farms are included in the overall results but cannot be shown as a sub-sample.

Where possible, comparable conventional farm data is shown and represents results for all farms for which costs of production data were collected. The clustering approach used for selecting comparable conventional farms for the whole-farm data presented in this report could not be used in this case. The England and Wales samples use enterprise data from conventional farms that were part of clusters for the whole farm analysis, whilst the Welsh conventional farm data is an average of all conventional holding data collected for that enterprise.

The cost of production data are calculated according to standard procedures whereby the variable costs relate to actual enterprise costs while the forage costs are apportioned according to the weighting of the livestock enterprise on the basis of livestock units associated with each livestock enterprise. This method is also carried out for allocating the fixed/overhead costs and other outputs, except that there is a further adjustment to account for the weighting of any arable enterprises within the whole farm system. Here, values are allocated on the basis of livestock units and the percentage area that is utilised by the livestock enterprises as a whole. This method assists preventing the allocation of arable costs to the livestock enterprises. All outputs and costs are then divided by the unit of production (litres for milk, kg liveweight for stores and deadweight for finished beef and lamb production, tonnes of yield for arable).

To fully reflect costs and put businesses on a comparable basis with respect to use of own labour, land and capital resources, imputed values are estimated for unpaid labour (farmer/spouse/other), interest on the farmer's share of tenant's capital (the total on-farm value of buildings, machinery, livestock and milk quota calculated at an interest rate of 6%) and imputed rent (rental value of owner occupied land excluding buildings). These costs are allocated on the same basis as for other fixed costs described above.

Organic variable costs are often lower than conventional due to a lower level of input usage, though fixed costs are often higher per unit of production due to lower physical production over which to spread these costs. (Whole farm data, presented elsewhere in this report does not show a strong pattern of organic farms having higher fixed costs). Although the total cost of production can be higher on organic systems, these are usually off-set by higher levels of support payments.

4.1 Dairy enterprise production costs

Dairy costs of production were calculated from the Defra dataset for England and Wales, which provided data from 41 organic and 221 comparable conventional holdings, as well as an identical sample of 38 organic and 89 conventional farms for 2013/14 and 2013/14. The England and Wales data is summarised in Table 15; more detailed results are shown in Appendix 3 starting on page 90.

England & Wales Identical Sample

The identical sample data indicated a slightly increased milk yield for both organic and conventional holdings, with enterprise output rising slightly for both conventional and organic farms. However, both organic and conventional variable costs were also higher, as were fixed costs. Overall, the organic and conventional net margins (excluding support payments) were improved in 2013/14.

England & Wales Full Sample

The full sample indicates a similar pattern of greater organic output but higher variable and fixed costs, resulting in a similar net margin between sectors.

Table 15 Summary of costs of production data for milk, 2012/13 and 2013/14 (Identical and Full Samples. ppl)

Sample Type Herd characteristics Year	Identical Sample				Full Sample		
	Organic		Conventional**		Organic	Conv.**	
	2012/13	2013/14	2012/13	2013/14	2012/13	2013/14	2013/14
Number of herds	38	38	89	89	42	41	221
Average size of herd (dairy cows)	124	121	116	118	124	117	121
Average milk yield (litres per cow)	6014	6101	7316	7402	6049	6076	7321
Average farm size (effective ha)	171	172	132	132	168	167	121
Average size of the farm business (ESU)	155	147	148	148	153	143	150
Enterprise output (pence per litre)							
Milk disposals	33.8	36.8	28.3	31.7	33.8	36.8	31.9
Other output less transfers in	-1.5	-1.7	-1.4	-1.0	-1.5	-1.8	-1.2
Dairy outputs	32.3	35.1	27.0	30.7	32.3	35.1	30.8
Variable Costs							
Concentrates	9.8	10.1	8.7	9.2	10.0	10.1	9.2
Other feed and keep	0.8	1.0	0.5	0.6	0.8	0.9	0.7
Other livestock costs - dairy	4.5	4.3	3.2	3.3	4.6	4.3	3.3
Total variable costs	15.2	15.4	12.5	13.1	15.4	15.3	13.2
Herd replacement	1.2	1.3	0.9	1.1	1.1	1.3	1.2
Forage variable costs	0.4	0.6	1.5	1.6	0.4	0.6	1.5
Gross margin including forage costs	15.5	17.8	12.1	14.9	15.4	17.9	14.9
Fixed Costs\$							
Labour	3.8	4.4	2.0	2.4	3.8	4.3	2.4
Power and machinery	5.2	5.7	4.0	4.5	5.1	5.7	4.8
Land and buildings	1.4	1.4	1.1	1.2	1.4	1.4	1.2
General farm costs	1.9	1.9	1.5	1.6	1.9	1.9	1.6
Rent and finance	1.3	1.5	1.0	1.1	1.3	1.5	1.1
Total fixed costs	13.7	14.9	9.6	10.8	13.5	14.9	11.0
Total actual costs	30.5	32.2	24.5	26.6	30.4	32.0	26.8
Net margin over actual costs	1.8	2.9	2.5	4.1	1.9	3.1	3.9
Total imputed costs#	5.0	5.5	4.0	4.4	4.9	5.7	4.7
Total costs including imputed	35.5	37.7	28.5	31.0	35.3	37.7	31.5
Net margin over all costs	-3.2	-2.6	-1.5	-0.3	-3.0	-2.6	-0.7
Other related outputs (ORO)							
Agri-environment payments (exc OFS)	1.2	1.1	0.2	0.2	1.1	1.1	0.2
Organic Farming Scheme Payment	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Single Payment Scheme	0.3	0.3	0.3	0.4	0.3	0.3	0.3
Byproducts & forage	2.6	2.7	1.7	1.7	2.7	2.7	1.6
Total other related outputs	4.1	4.2	2.2	2.3	4.1	4.1	2.1
NM over all costs (inc. ORO)	0.9	1.6	0.7	2.0	1.1	1.5	1.4

\$ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production

Includes unpaid labour, imputed rent and interest on tenants capital

** Conventional data are from whole farm analysis clustered conventional farms

4.2 Beef and lamb enterprise production costs

Costs of production data for beef and lamb were only available for Welsh farm data, as livestock sale weights are not collected by FBS in England. The sample sizes are relatively small in 2013/14 and it was not possible to show beef finishing data for 2012/13. Summary data is presented in Table 16, with more detailed data shown in Appendix 3 starting on page 90.

Breeding beef suckler store production

The sample of 11 Welsh organic holdings achieved lower output than conventional holdings, with less output per hectare and a lower average price. However, due to lower costs the organic gross margin was 46% higher at 92p per kg LW. Due to lower physical output, organic fixed costs were higher per kilogram. Even after the addition of support payments the overall net margins were negative for both sectors.

Finished (trading) beef production

The finishing beef sample was small in 2013/14 and too small to publish in 2012/13, however the results indicate that the organic holdings achieved greater output, combined with lower variable costs, but higher fixed costs to achieve a greater overall net margin.

Finished (trading) lamb production

The sample of 12-13 Welsh organic finished lamb producers achieved an identical price and total output to conventional producers, but physical output was much lower. Organic variable costs were lower than conventional, mainly due to lower feed and forage costs, but organic fixed costs were much higher, in main due to the lower physical production. Overall, the organic net margin was substantially worse than the conventional level, and the addition of imputed costs and support payments does not improve the position.

Overall, the livestock costs of production data indicates the poor financial return from breeding beef and lamb production, with significant losses per hectare even after support payments.

Table 16 Summary costs of production for Welsh breeding beef, finished beef and lamb production, 2012/13–2013/14 (p/kg)

Year	Breeding beef (kg liveweight)				Trading beef (kg deadweight)		Lamb (kg deadweight)			
	2012/13		2013/14		2013/14		2012/13		2013/14	
	Organic	Conv.	Organic	Conv.	Organic	Conv.	Organic	Conv.	Organic	Conv.
<i>Production system</i>										
<i>Holdings (n)</i>	6	37	11	74	6	25	13	124	12	136
Yield/ha	181	278	199	264	185	221	76	173	71	179
Price/kg	145	155	164	182	444	404	364	361	385	386
Total output (p/kg)	147	163	169	191	585	495	382	380	400	403
Feeds	32	23	20	26	93	120	66	82	80	106
Veterinary and medicines	13	13	15	15	12	8	21	22	28	23
Forage	23	46	26	53	54	78	39	58	49	59
Other variable costs	20	17	14	20	50	59	33	34	40	35
Herd replacement	6	5	2	13	-	-	29	31	37	43
Total variable costs	94	104	76	127	209	265	188	228	234	267
Gross margin (p/kg)	53	59	92	63	376	231	193	153	165	136
Labour	8	12	5	14	10	14	0	0	28	13
Power and machinery	101	80	94	88	128	110	84	60	148	101
Land and buildings	36	23	25	27	36	29	111	77	41	26
General farm costs	35	32	36	35	49	41	53	39	65	42
Rent and finance	18	13	32	17	59	29	325	224	53	28
Total fixed costs	198	161	193	181	281	223	573	400	335	210
Total costs	291	264	269	308	490	488	762	628	569	477
Net Margin (p/kg)	-144	-102	-100	-117	95	7	-380	-248	-170	-74
Net Margin (£ per ha)	-261	-283	-200	-310	176	16	-290	-428	-120	-133
Cost of farm family's own resources	215	151	198	171	191	190	289	189	308	204
Tir Mynydd, agri-environment	42	11	34	17	32	10	63	15	81	20
Organic Farming Scheme support	25	1	12	1	9	1	31	1	21	1
Single farm payment	125	90	88	91	80	118	156	108	142	112
Net Margin incl. own resources and support payments (p/kg)	-167	-151	-164	-179	26	-54	-419	-314	-234	-146
Net Margin incl. own resources and support payments (£/ha)	-302	-421	-325	-474	47	-120	-101	-196	-165	-262

4.3 Cropping enterprise production costs

Costs of production data for crops are based on net margin data per hectare converted to per tonne output figures. In general the data shows organic gross margins to be higher due to lower input costs, but higher organic fixed costs due to lower production yields. Overall however, organic net margins per tonne are often higher than conventional levels, especially with the inclusion of support payments.

Table 17 Summary of organic and conventional crop costs of production (£/t), 2013/14, full samples

Crop Enterprise	Winter Wheat		Spring Wheat		Spring Barley		Winter Oats	
	Org	Conv	Org	Conv	Org	Conv	Org	Conv
Number of enterprises	27	230	21	24	35	217	17	53
Average farm area - actual ha	339	213	254	229	283	193	272	208
Average business size (ESU)	153	151	104	190	130	112	104	122
Area of crop grown (ha.)	36	48	26	39	26	26	16	15
Total production (tonnes/units)	153	381	70	246	88	152	48	93
Yield tonnes/units per hectare	4.2	7.9	2.7	6.3	3.4	5.8	3.1	6.1
Crop Value (£ per tonne/unit)	242	161	242	177	229	141	222	142
Enterprise output (£/t)	£/t	£/t	£/t	£/t	£/t	£/t	£/t	£/t
Revenue	226	155	235	175	181	114	198	119
Feed used on farm	13	7	7	2	48	25	23	18
Straw	25	10	20	6	16	18	20	29
Total enterprise output	264	171	262	183	244	158	241	165
Variable Costs (£/t)								
Seeds	31	10	50	17	31	13	30	12
Fertilisers	14	28	19	23	11	25	20	26
Crop protection	6	23	9	19	4	18	2	16
Other crop costs	4	4	11	4	5	5	12	6
Total variable costs	55	65	89	64	52	61	65	59
Gross margin (£/t)	209	105	173	119	193	97	177	106
Fixed Costs \$ (£/t)								
Labour	26	11	39	16	37	9	16	6
Power and machinery	118	58	142	66	130	70	147	64
Land and buildings	12	9	17	11	20	10	16	10
General farm costs	15	10	25	13	22	13	20	13
Rent and finance	20	14	34	15	26	15	24	20
Total fixed costs	190	102	257	121	236	118	222	112
Total actual costs	245	168	346	185	288	179	287	172
Net margin over actual costs (£/t)	19	3	-85	-1	-44	-21	-46	-6
Total imputed costs#	38	29	50	38	38	34	51	28
Total costs including imputed	283	196	397	223	327	212	338	199
Net margin over all costs (£/t)	-19	-25	-135	-40	-82	-54	-97	-34
Other related outputs (ORO)								
LFA and agri-environment	30	15	51	14	41	20	45	20
Organic Farming Scheme	0	0	0	0	0	0	0	0
Single Payment Scheme	44	24	70	30	55	32	61	31
Total other related outputs	74	39	122	44	96	52	105	51
NM over all costs (inc. ORO)	55	14	-13	4	13	-2	9	17

\$ Fixed costs are allocated to enterprise according to crop area as a % of total farm area

Includes unpaid labour, imputed rent and interest on tenants capital

Table 17 cont'd

Crop Enterprise	Spring Oats		Feed Beans		Potatoes	
	Org	Conv	Org	Conv	Org	Conv
Number of enterprises	27	37	19	44	5	19
Average farm area - actual ha	310	213	364	253	79	198
Average business size (ESU)	112	126	136	160	80	179
Area of crop grown (ha.)	36	18	24	19	5	16
Total production (tonnes/units)	95	100	63	71	161	576
Yield tonnes/units per hectare	2.7	5.4	2.6	3.7	30.5	35.2
Crop Value (£ per tonne/unit)	225	129	322	230	223	139
Enterprise output (£/t)	£/t	£/t	£/t	£/t	£/t	£/t
Revenue	207	123	310	217	219	139
Feed used on farm	18	6	12	13	4	0
Straw	21	14	19	2	0	0
Total enterprise output	246	142	341	232	223	139
Variable Costs (£/t)						
Seeds	25	13	48	28	41	23
Fertilisers	8	25	9	12	1	11
Crop protection	1	16	1	30	3	11
Other crop costs	11	6	8	7	15	8
Total variable costs	45	60	66	78	60	53
Gross margin (£/t)	201	83	275	154	163	86
Fixed Costs \$ (£/t)						
Labour	27	8	32	18	36	16
Power and machinery	156	72	177	85	33	22
Land and buildings	21	11	20	18	2	2
General farm costs	21	17	25	23	5	3
Rent and finance	24	17	23	27	2	4
Total fixed costs	250	125	276	171	78	46
Total actual costs	295	185	342	249	138	99
Net margin over actual costs (£/t)	-49	-42	-1	-17	86	40
Total imputed costs#	39	35	58	53	36	15
Total costs including imputed	334	220	401	302	174	114
Net margin over all costs (£/t)	-88	-77	-59	-70	49	25
Other related outputs (ORO)						
LFA and agri-environment	45	23	51	31	3	3
Organic Farming Scheme	1	0	0	0	0	0
Single Payment Scheme	71	35	71	50	6	6
Total other related outputs	117	58	122	81	9	9
NM over all costs (inc. ORO)	29	-20	63	11	58	33

\$ Fixed costs are allocated to enterprise according to crop area as a % of total farm area

Includes unpaid labour, imputed rent and interest on tenants capital

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Appendix 1 Detailed Whole Farm Results**Table A1.1 CROPPING FARM RESULTS****ORGANIC**

OUTPUTS AND INPUTS		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		14		14		23		19	
Average farm size (UAA)		280		279		285		292	
Business size (ESU)		168		174		175		214	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	0	0	0	0	0	0	0	0
	cattle	0	0	0	0	0	0	0	0
	net quota	0	0	0	0	0	0	0	0
	valuation change	0	0	0	0	0	0	0	0
Other cattle	output	13692	49	15059	54	11134	39	20960	72
	valuation change	-94	0	724	3	1749	6	855	3
Sheep -	total output	89	0	274	1	54	0	3170	11
	valuation change	242	1	54	0	147	1	-635	-2
Other livestock		0	0	0	0	466	2	-105	0
Arable crops	output	163047	583	193330	694	237667	834	320807	1097
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		15804	57	13280	48	18872	66	15962	55
Miscellaneous (incl. farmhouse benefit value)		47100	168	58249	209	51719	182	68119	233
	- organic grants	1521	5	0	0	926	3	0	0
	- other agri-env.payments	25004	89	26104	94	25604	90	27765	95
	- subsidy/single farm payment	58470	209	59028	212	57846	203	59104	202
	FARM REVENUE	324876	1162	366102	1315	406184	1426	516002	1765
INPUTS									
Feeds	purchased concentrates	484	2	481	2	747	3	796	3
	homegrown concentrates	1478	5	1345	5	1112	4	1124	4
Purchased fodder, Tack and stock keep		21	0	717	3	99	0	995	3
Veterinary and medicines		410	1	564	2	570	2	1174	4
Other livestock costs		1746	6	1794	6	2138	8	2798	10
Seeds -	purchased and homegrown	22978	82	27176	98	30507	107	39305	134
Fertilisers		8064	29	8045	29	7927	28	10016	34
Crop protection		1421	5	1904	7	3073	11	4490	15
Other crop costs		4538	16	6430	23	19038	67	27487	94
Labour	paid incl. paid management	44858	160	47673	171	40623	143	54545	187
	casual	12763	46	15375	55	14253	50	18810	64
Machinery	contract	35014	125	34870	125	39342	138	42858	147
	repairs	15093	54	15566	56	18904	66	21355	73
	fuels	15540	56	18169	65	18747	66	23606	81
General farming costs		30493	109	35063	126	33576	118	38782	133
Land expenses		13068	47	20132	72	13951	49	21210	73
Rent		17897	64	20465	73	26784	94	33942	116
	FARM EXPENSES	225864	808	255770	918	271388	953	343293	1174
Excess of revenue over expenses		99012	354	110333	396	134795	473	172710	591
Notional inputs									
	- rental value/imputed rent	42064	150	47676	171	43874	154	48386	166
	- unpaid labour	306	1	312	1	3453	12	3002	10
	- machinery depreciation	31472	113	30542	110	34830	122	41283	141
		73841	264	78530	282	82157	288	92672	317
NET FARM INCOME (excl. BLSA)		25171	90	31803	114	52638	185	80038	274
NET FARM INCOME (incl. BLSA)		24709	88	32147	115	52285	184	80106	274

Table A1.1 CROPPING FARM RESULTS

OUTPUTS AND INPUTS		CONVENTIONAL							
		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		106	106	106	106	262	142	262	142
Average farm size (UAA)		242	243	243	243	231	253	231	253
Business size (ESU)		181	170	170	170	161	200	161	200
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	0	0	0	0	3	0	5278	21
	cattle	0	0	0	0	0	0	-432	-2
	net quota	0	0	0	0	0	0	0	0
	valuation change	0	0	0	0	-1	0	221	1
Other cattle	output	4668	19	4967	20	6477	28	8255	33
	valuation change	240	1	-372	-2	720	3	745	3
Sheep -	total output	2801	12	3263	13	4047	18	3718	15
	valuation change	27	0	-333	-1	75	0	21	0
Other livestock		111	0	0	0	579	3	207	1
Arable crops	output	275139	1136	239601	988	231517	1002	245791	973
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		17991	74	20903	86	16541	72	20993	83
Miscellaneous (incl. farmhouse benefit value)		44436	184	47034	194	39577	171	60434	239
	- organic grants	0	0	0	0	0	0	0	0
	- other agri-env.payments	8409	35	7645	32	8519	37	10745	43
	- single payment scheme	46079	190	47087	194	44161	191	49604	196
	FARM REVENUE	399901	1652	369794	1524	352215	1524	405581	1606
INPUTS									
Feeds	purchased concentrates	1351	6	1556	6	2607	11	4419	17
	homegrown concentrates	1026	4	681	3	1995	9	803	3
Purchased fodder, Tack and stock keep		92	0	251	1	198	1	315	1
Veterinary and medicines		596	2	575	2	728	3	1029	4
Other livestock costs		1333	6	1244	5	2363	10	2499	10
Seeds -	purchased and homegrown	15969	66	18733	77	15181	66	23380	93
Fertilisers		45093	186	38918	160	39227	170	40427	160
Crop protection		40863	169	33564	138	33183	144	32983	131
Other crop costs		9158	38	9823	40	8223	36	9461	37
Labour	paid incl. paid management	24311	100	25378	105	18963	82	28830	114
	casual	5102	21	4987	21	4080	18	6930	27
Machinery	contract	16134	67	15916	66	18036	78	21700	86
	repairs	15103	62	16003	66	13371	58	18375	73
	fuels	19277	80	19040	78	16629	72	21710	86
General farming costs		28061	116	28688	118	25994	112	32005	127
Land expenses		9845	41	11578	48	8802	38	12177	48
Rent		22481	93	23000	95	19915	86	26116	103
	FARM EXPENSES	255794	1056	249934	1030	229496	993	283160	1121
Excess of revenue over expenses		144107	595	119860	494	122720	531	122421	485
Notional inputs									
	- rental value/imputed rent	36199	150	39471	163	31640	137	36922	146
	- unpaid labour	5824	24	6365	26	4623	20	8009	32
	- machinery depreciation	36484	151	36266	149	30462	132	38046	151
		78506	324	82102	338	66725	289	82977	328
NET FARM INCOME (excl. BLSA)		65601	271	37758	156	55994	242	39443	156
NET FARM INCOME (incl. BLSA)		65770	272	37796	156	56365	244	39531	156

Table A1.2 CROPPING FARM RESULTS **ORGANIC**
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	25171	90	31803	114	52638	185	80038	274
plus unpaid labour (excludes farmer and spouse)	306	1	312	1	3453	12	3002	10
plus imputed rent and rental value	40742	146	46094	166	43048	151	47187	161
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	445	2	445	2	401	1	328	1
minus insurance repairs & net interest payments	7457	27	9287	33	8887	31	9573	33
minus build & works depreciation	7081	25	8212	29	8967	31	9734	33
minus non-agric activity and director costs	113	0	5720	21	2241	8	4939	17
FARM BUSINESS INCOME	51123	183	54544	196	78642	276	105652	361
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	3.2		3.3		3.6		4.0	
of which farmer & spouse	0.7		0.7		0.7		0.8	
of which paid family labour	0.1		0.1		0.1		0.1	
of which unpaid labour	0.0		0.0		0.2		0.1	
Notional value of farmer/spouse labour	13681		14111		14376		15364	
Value of paid family labour	2393		2429		2067		3612	
Labour income per Annual Labour Unit	20528		23339		25273		33859	
Family labour income per Family Work Unit	13876		21595		43315		66244	
Value of paid managerial input	4083		4161		2485		3329	
TENANT'S CAPITAL								
Machinery	182269	652	189458	680	202754	712	244185	835
Livestock	25606	92	26010	93	25580	90	35464	121
Crops	58123	208	54460	196	53075	186	53900	184
Stores	18290	65	24450	88	32340	114	39126	134
TOTAL	284287	1016	294379	1057	313749	1101	372674	1275
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	2538012	2808625	2809339	3037171	2607706	2898851	2857135	3075823
Buildings, improvements and fixtures	63135	64092	64092	83350	76126	81021	77126	95018
Machinery	179189	185348	185647	193270	199623	205884	239829	248540
Livestock	25763	25449	25449	26572	24859	26302	35372	35556
Produce and goods in store	85978	90261	79427	93084	103465	99952	99125	109225
Quotas and single payment asset value	83437	77533	77533	78494	80867	76673	74016	76714
Credit balances	95028	80601	80717	107836	104264	103921	107016	115065
TOTAL	3070542	3331909	3322203	3619777	3196909	3492604	3489619	3755942
EXTERNAL LIABILITIES								
Long and medium term loans	249547	229373	229373	248664	213952	200197	219540	230545
Short term loans	45341	53684	54195	59407	75449	61403	74389	86029
Overdrafts	7269	5452	5452	6460	25017	22670	6328	16625
TOTAL	302157	288509	289020	314531	314418	284271	300257	333199
NET WORTH	2768385	3043400	3033183	3305246	2882491	3208333	3189362	3422743
RETURNS TO CAPITAL								
Owner Equity (%)	91.3		91.3		91.9		91.1	
FBI/Net worth (%)	1.8		1.8		2.7		3.3	
Management and Investment Income	15111		22198		40394		68071	
Return on tenant's capital (%)	5.3		7.5		12.9		18.3	
Return on all capital (%)	0.5		0.7		1.3		2.0	

Table A1.2 CROPPING FARM RESULTS**CONVENTIONAL****INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL**

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	65601	271	37758	156	55994	242	39443	156
plus unpaid labour (excludes farmer and spouse)	5824	24	6365	26	4623	20	8009	32
plus imputed rent and rental value	35120	145	38220	158	30620	133	35764	142
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	583	2	580	2	905	4	786	3
minus insurance repairs & net interest payments	10180	42	10293	42	6781	29	10588	42
minus build & works depreciation	7592	31	9931	41	6959	30	9080	36
minus non-agric activity and director costs	2118	9	3132	13	1326	6	4451	18
FARM BUSINESS INCOME	86071	355	58407	241	75267	326	58312	231
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	2.4		2.4		2.1		2.7	
of which farmer & spouse	0.8		0.8		0.8		0.9	
of which paid family labour	0.1		0.1		0.1		0.1	
of which unpaid labour	0.3		0.3		0.2		0.4	
Notional value of farmer/spouse labour	15449		15806		16694		16841	
Value of paid family labour	1341		1357		1644		1640	
Labour income per Annual Labour Unit	32691		21381		29763		21451	
Family labour income per Family Work Unit	50064		18688		39999		17994	
Value of paid managerial input	162		361		299		274	
TENANT'S CAPITAL								
Machinery	199239	823	208966	861	162804	705	217143	860
Livestock	11096	46	10829	45	18258	79	21145	84
Crops	112354	464	105879	436	114539	496	108184	428
Stores	57184	236	54929	226	45477	197	57562	228
TOTAL	379872	1569	380604	1569	341077	1476	404034	1599
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	1865209	2264500	2264699	2478782	1625484	1927094	2205835	2415625
Buildings, improvements and fixtures	56337	68686	68700	90259	61816	65927	61563	83062
Machinery	194030	204447	204447	213484	158015	167592	211102	223184
Livestock	10878	11313	11163	10496	17655	18862	20607	21682
Produce and goods in store	184680	175225	174883	166462	174869	164075	179014	174392
Quotas and single payment asset value	64001	61060	61060	63163	60797	58458	64386	66313
Credit balances	104010	102253	102273	92920	91184	104991	121844	104227
TOTAL	2479144	2887484	2887225	3115566	2189820	2506999	2864352	3088484
EXTERNAL LIABILITIES								
Long and medium term loans	109005	150102	150102	176247	116454	119272	176691	197125
Short term loans	53072	52911	52911	56209	53766	52932	59230	66352
Overdrafts	55365	76943	74650	32145	36491	45494	69450	41383
TOTAL	217442	279956	277663	264601	206710	217698	305370	304860
NET WORTH	2261703	2607529	2609562	2850965	1983110	2289301	2558982	2783625
RETURNS TO CAPITAL								
Owner Equity (%)	90.3		91.5		91.3		90.1	
FBI/Net worth (%)	3.8		2.2		3.8		2.3	
Management and Investment Income	50484		22352		39969		22964	
Return on tenant's capital (%)	13.3		5.9		11.7		5.7	
Return on all capital (%)	2.0		0.8		1.8		0.8	

Table A1.3 CROPPING FARM RESULTS
LAND UTILISATION AND CROP PERFORMANCE

ORGANIC

LAND UTILISATION - hectares per farm		<i>Identical sample</i>		<i>Full sample</i>					
		2012/13	2013/14	2012/13	2013/14				
Tillage - maincrops	Wheat	56.8	51.7	47.9	48.6				
	Barley	44.5	35.0	37.7	35.3				
	Other cereals	34.0	47.8	30.3	37.5				
	Oil seed rape	0.0	2.6	0.0	1.9				
	Linseed	0.0	0.0	0.6	0.0				
	Peas/Beans	23.5	15.2	21.7	17.0				
	Potatoes	0.3	0.0	3.4	5.7				
	Sugarbeet	0.0	0.0	0.0	0.0				
	Horticulture	8.4	10.0	10.3	14.2				
	Other crops	28.5	33.0	25.4	27.1				
	Total cropping	195.9	195.2	177.3	187.3				
	Set-aside	0.0	0.0	0.0	0.0				
Tillage - fodder		0.0	1.1	3.5	8.7				
Grassland	Grazing, hay and silage	49.3	55.7	59.4	71.0				
Fallow and land let		34.5	26.6	44.6	25.3				
Rough grazing	Effective	0.0	0.0	0.0	0.0				
Utilisable agricultural area (Effective ha.)		279.7	278.5	284.8	292.3				
Woods, roads and buildings		19.6	19.5	19.6	19.1				
TOTAL AREA (Actual ha.)		299.3	298.0	304.5	311.4				
effective forage area		49.3	56.7	63.1	79.7				
Bare land and forage hired in		0.0	0.0	1.7	1.4				
CROP PERFORMANCE *									
- Yields (tonnes per hectare)		t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat		3.3	11	3.7	11	2.9	17	3.3	14
Barley		2.4	9	3.3	8	2.5	15	3.7	12
Oilseed Rape		-	0	-	1	-	0	-	1
Potatoes		-	1	-	0	-	2	-	1
Sugar Beet		-	0	-	0	-	0	-	0
- Prices (£ per tonne)*		£/t	n	£/t	n	£/t	n	£/t	n
Wheat		315	11	273	11	305	17	257	14
Barley		287	9	244	8	283	15	237	12
Oilseed Rape		-	0	-	1	-	0	-	1
Potatoes		-	1	-	0	-	2	-	1
Sugar Beet		-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A1.3 CROPPING FARM RESULTS
LAND UTILISATION AND CROP PERFORMANCE

CONVENTIONAL

LAND UTILISATION - hectares per farm	<i>Identical sample</i>		<i>Full sample</i>	
	2012/13	2013/14	2012/13	2013/14
Tillage - maincrops				
Wheat	107.2	82.9	91.6	77.8
Barley	21.1	31.3	18.8	35.7
Other cereals	7.0	8.5	6.0	7.8
Oil seed rape	37.2	35.0	28.3	32.8
Linseed	2.4	3.2	3.1	4.2
Peas/Beans	7.0	10.7	7.8	10.5
Potatoes	1.8	1.6	2.9	5.1
Sugarbeet	7.1	7.4	4.9	5.9
Horticulture	2.9	2.8	2.6	6.2
Other crops	2.5	2.7	2.0	2.0
Total cropping	196.1	186.2	168.0	187.9
Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder	0.4	0.7	0.9	1.0
Grassland				
Grazing, hay and silage	21.6	22.0	33.7	30.0
Fallow and land let	23.9	33.8	28.2	33.0
Rough grazing				
Effective	0.0	0.0	0.1	0.7
Utilisable agricultural area (Effective ha.)	242.1	242.6	231.1	252.6
Woods, roads and buildings	6.9	7.0	10.2	7.7
TOTAL AREA (Actual ha.)	249.1	249.6	241.3	260.3
effective forage area	22.1	22.9	35.6	33.4
Bare land and forage hired in	0.1	0.2	1.4	2.2

CROP PERFORMANCE *

- Yields (tonnes per hectare)	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	7.0	13	7.4	13	6.8	23	7.4	18
Barley	6.0	12	6.2	12	5.8	22	6.2	17
Oilseed Rape	3.2	12	2.9	12	3.1	21	3.0	17
Potatoes	23.6	6	32.2	6	31.9	8	31.6	8
Sugar Beet	62.2	8	69.5	8	61.0	10	61.9	10
- Prices (£ per tonne)*	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	182	13	164	13	186	23	163	18
Barley	177	12	144	12	177	22	147	17
Oilseed Rape	391	12	324	12	390	21	317	17
Potatoes	227	6	166	6	174	8	158	8
Sugar Beet	34	8	33	8	32	10	32	10

* Yield and price data is implied

**Table A1.4 CROPPING FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE**

ORGANIC

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	0.0	0	0.0	0
Beef cows	8.9	12	8.6	11	9.4	13	12.1	16
Other cattle	12.7	24	11.6	22	11.7	23	15.7	31
Breeding sheep	6.7	61	6.4	59	4.1	37	8.0	73
Other sheep	0.0	0	0.0	0	0.0	0	0.9	23
Pigs	0.0	0	0.0	0	0.3	2	0.0	0
Poultry	0.0	0	0.0	0	0.0	0	0.0	0
Other livestock	0.0	0	0.0	0	0.0	1	0.0	0
TOTAL (L.U.)	28.3		26.6		25.5		36.8	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.1	0.1	0.1	0.1
GLU/forage effective hectare*	0.6	0.5	0.4	0.5

* for organic farms, pigs, poultry and other livestock are deemed to be grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	0	-	0
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	0	-	0
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	0	-	0	-	0
Beef heifers in calf	-	0	-	0	-	1	-	0
Finished cattle	-	3	-	2	1240	7	-	3
Beef store cattle 1-2 yrs	-	0	-	1	-	0	-	2
Beef stores <1 yr	-	1	-	1	-	1	-	1
Ewes	-	0	-	0	-	0	-	0
Ewe hogs	-	0	-	0	-	0	-	0
Finished lambs	-	0	-	0	-	0	-	2
Store lambs	-	0	-	0	-	0	-	0
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	0	-	0
Wool (pence per kg)	-	0	-	0	-	0	-	1
Eggs (pence per dozen)	-	0	-	0	-	0	-	0

* Yield and price data is implied

**Table A1.4 CROPPING FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE**

CONVENTIONAL

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	0.0	0	1.9	2
Beef cows	3.0	4	2.6	4	4.9	7	3.3	4
Other cattle	4.0	8	4.1	8	6.7	13	8.1	16
Breeding sheep	3.2	30	3.6	34	5.5	53	5.0	47
Other sheep	1.3	30	1.6	36	2.4	50	2.0	46
Pigs	0.5	3	0.0	0	0.0	0	1.4	8
Poultry	0.0	0	0.0	0	0.0	7	0.0	0
Other livestock	0.0	2	0.0	0	0.2	4	0.0	2
TOTAL (L.U.)	12.1		12.0		19.8		21.7	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.1	0.0	0.1	0.1
GLU/forage effective hectare*	0.5	0.5	0.6	0.6

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	1	-	1
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	0	-	1
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	0	-	0	-	0
Beef heifers in calf	-	0	-	1	-	2	-	1
Finished cattle	1136	7	1165	7	1153	16	1205	10
Beef store cattle 1-2 yrs	-	3	-	4	924	13	974	10
Beef stores <1 yr	-	4	-	1	581	6	-	3
Ewes	-	1	-	3	59	7	-	3
Ewe hoggs	-	2	-	1	115	6	-	2
Finished lambs	77	8	84	7	77	17	83	9
Store lambs	-	1	-	2	70	6	-	4
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	1	-	1
Wool (pence per kg)	123	7	116	7	127	17	107	10
Eggs (pence per dozen)	-	1	-	0	-	0	-	0

* Yield and price data is implied

**Table A1.4 CROPPING FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE**

CONVENTIONAL

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2011/12		2012/13		2011/12		2012/13	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	0.0	0	1.9	2
Beef cows	3.0	4	2.6	4	4.9	7	3.3	4
Other cattle	4.0	8	4.1	8	6.7	13	8.1	16
Breeding sheep	3.2	30	3.6	34	5.5	53	5.0	47
Other sheep	1.3	30	1.6	36	2.4	50	2.0	46
Pigs	0.5	3	0.0	0	0.0	0	1.4	8
Poultry	0.0	0	0.0	0	0.0	7	0.0	0
Other livestock	0.0	2	0.0	0	0.2	4	0.0	2
TOTAL (L.U.)	12.1		12.0		19.8		21.7	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.1	0.0	0.1	0.1
GLU/forage effective hectare*	0.5	0.5	0.6	0.6

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	1	-	1
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	0	-	1
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	0	-	0	-	0
Beef heifers in calf	-	0	-	1	-	2	-	1
Finished cattle	1136	7	1165	7	1153	16	1205	10
Beef store cattle 1-2 yrs	-	3	-	4	924	13	974	10
Beef stores <1 yr	-	4	-	1	581	6	-	3
Ewes	-	1	-	3	59	7	-	3
Ewe hogs	-	2	-	1	115	6	-	2
Finished lambs	77	8	84	7	77	17	83	9
Store lambs	-	1	-	2	70	6	-	4
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	1	-	1
Wool (pence per kg)	123	7	116	7	127	17	107	10
Eggs (pence per dozen)	-	1	-	0	-	0	-	0

* Yield and price data is implied

Table A2.1 HORTICULTURE FARM RESULTS

ORGANIC

OUTPUTS AND INPUTS

		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		6		6		12		11	
Average farm size (UAA)		10		10		27		11	
Business size (ESU)		67		71		88		67	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	0	0	0	0	0	0	0	0
	cattle	0	0	0	0	0	0	0	0
	net quota	0	0	0	0	0	0	0	0
	valuation change	0	0	0	0	0	0	0	0
Other cattle	output	0	0	0	0	3902	142	0	0
	valuation change	0	0	0	0	526	19	0	0
Sheep -	total output	0	0	225	22	2520	92	123	11
	valuation change	77	8	91	9	457	17	50	4
Other livestock		127	13	325	32	602	22	177	16
Arable crops	output	27559	2824	28449	2785	122344	4460	29439	2655
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		-1	0	-13	-1	603	22	-7	-1
Miscellaneous (incl. farmhouse benefit value)		11245	1152	11801	1155	17966	655	14071	1269
	- organic grants	0	0	0	0	0	0	0	0
	- other agri-env.payments	450	46	457	45	1954	71	249	22
	- subsidy/single farm payment	1571	161	1712	168	4523	165	1209	109
	FARM REVENUE	41028	4204	43046	4214	155398	5665	45310	4087
INPUTS									
Foods	purchased concentrates	63	6	129	13	1223	45	71	6
	homegrown concentrates	0	0	0	0	1021	37	0	0
Purchased fodder, Tack and stock keep		0	0	0	0	0	0	0	0
Veterinary and medicines		0	0	0	0	340	12	0	0
Other livestock costs		7	1	8	1	878	32	5	0
Seeds -	purchased and homegrown	2575	264	2372	232	4588	167	2046	185
Fertilisers		320	33	50	5	1549	56	125	11
Crop protection		0	0	8	1	4751	173	4	0
Other crop costs		6672	684	7376	722	34395	1254	4894	441
Labour	paid incl. paid management	713	73	809	79	25183	918	4531	409
	casual	190	20	580	57	11985	437	4289	387
Machinery	contract	1122	115	1083	106	1910	70	590	53
	repairs	1279	131	1711	167	5437	198	1872	169
	fuels	2402	246	2937	287	4546	166	2407	217
General farming costs		7285	747	6688	655	15290	557	6306	569
Land expenses		925	95	723	71	3190	116	773	70
Rent		417	43	417	41	502	18	1582	143
	FARM EXPENSES	23969	2456	24890	2437	116787	4258	29496	2661
Excess of revenue over expenses		17059	1748	18156	1777	38611	1408	15814	1426
Notional inputs									
	- rental value/imputed rent	2278	233	2418	237	18821	686	2389	215
	- unpaid labour	3967	406	4005	392	3267	119	4640	419
	- machinery depreciation	2114	217	2185	214	11360	414	2902	262
		8359	857	8607	843	33448	1219	9931	896
NET FARM INCOME (excl. BLSA)		8700	892	9549	935	5163	188	5883	531
NET FARM INCOME (incl. BLSA)		8687	890	9547	935	5299	193	5882	531

Table A2.2 HORTICULTURE FARM RESULTS ORGANIC
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	8700	892	9549	935	5163	188	5883	531
plus unpaid labour (excludes farmer and spouse)	3967	406	4005	392	3267	119	4640	419
plus imputed rent and rental value	2106	216	2231	218	18729	683	2287	206
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	0	0	0	0	0	0	273	25
minus insurance repairs & net interest payments	341	35	541	53	4056	148	312	28
minus build & works depreciation	251	26	233	23	11361	414	420	38
minus non-agric activity and director costs	0	0	0	0	0	0	0	0
FARM BUSINESS INCOME	14181	1453	15011	1469	11742	428	11805	1065
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	1.4		1.4		3.1		1.9	
of which farmer & spouse	1.1		1.1		1.0		1.0	
of which paid family labour	0.0		0.0		0.0		0.0	
of which unpaid labour	0.2		0.2		0.2		0.3	
Notional value of farmer/spouse labour	24535		24755		22748		21299	
Value of paid family labour	0		0		0		477	
Labour income per Annual Labour Unit	8975		9700		12935		9720	
Family labour income per Family Work Unit	6956		7639		120		4879	
Value of paid managerial input	0		0		138		0	
TENANT'S CAPITAL								
Machinery	10851	1112	11220	1098	65348	2382	15204	1371
Livestock	260	27	353	35	9622	351	193	17
Crops	501	51	1662	163	2886	105	1487	134
Stores	4015	411	4603	451	6106	223	3944	356
TOTAL	15626	1601	17838	1746	83963	3061	20827	1879
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	339342	358489	358489	376471	586522	620591	234082	250442
Buildings, improvements and fixtures	4330	3887	3887	3552	141701	128473	7047	6521
Machinery	10644	11057	11057	11383	58966	71731	14191	16217
Livestock	220	300	300	406	9060	10183	164	221
Produce and goods in store	7552	10903	8270	13949	80009	97144	7737	10874
Quotas and single payment asset value	2578	2210	2210	2238	6657	6079	1571	1569
Credit balances	14032	12236	12236	8857	78402	86048	9375	8595
TOTAL	378699	399081	396448	416856	961317	1020250	274167	294440
EXTERNAL LIABILITIES								
Long and medium term loans	9003	9239	9239	8641	86670	95915	5039	4713
Short term loans	2888	2552	2552	4786	17908	24632	1809	3185
Overdrafts	3115	5230	5230	5563	30460	34939	2853	3035
TOTAL	15006	17021	17021	18990	135037	155485	9701	10933
NET WORTH	363693	382061	379428	397866	826280	864765	264466	283508
RETURNS TO CAPITAL								
Owner Equity (%)	95.7		95.4		84.8		96.3	
FBI/Net worth (%)	3.9		4.0		1.4		4.5	
Management and Investment Income	-15848		-15208		-17312		-15416	
Return on tenant's capital (%)	-101.4		-85.3		-20.6		-74.0	
Return on all capital (%)	-4.2		-3.8		-1.8		-5.6	

Table A2.2 HORTICULTURE FARM RESULTS **CONVENTIONAL**
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	39914	3704	27983	2638	22119	845	33401	2932
plus unpaid labour (excludes farmer and spouse)	4045	375	4111	388	4524	173	5024	441
plus imputed rent and rental value	6564	609	6663	628	7463	285	6250	549
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	56	5	73	7	134	5	68	6
minus insurance repairs & net interest payments	2552	237	2609	246	3230	123	2026	178
minus build & works depreciation	2002	186	2180	205	2353	90	2260	198
minus non-agric activity and director costs	8747	812	7886	743	3279	125	6601	579
FARM BUSINESS INCOME	37166	3449	26010	2452	25110	959	33719	2960
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	4.0		3.8		5.5		3.6	
of which farmer & spouse	1.2		1.2		1.0		1.2	
of which paid family labour	0.1		0.1		0.0		0.1	
of which unpaid labour	0.2		0.2		0.2		0.2	
Notional value of farmer/spouse labour	25580		25656		20751		26624	
Value of paid family labour	1259		1434		277		1242	
Labour income per Annual Labour Unit	21870		19368		18286		20873	
Family labour income per Family Work Unit	27368		18359		15394		22648	
Value of paid managerial input	397		381		110		208	
TENANT'S CAPITAL								
Machinery	29105	2701	29394	2771	52598	2009	30195	2650
Livestock	0	0	0	0	1892	72	136	12
Crops	61421	5700	61928	5837	40092	1531	50154	4402
Stores	6297	584	7263	685	13414	512	5750	505
TOTAL	96823	8985	98584	9292	107996	4124	86236	7569
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	384425	406885	406885	426515	483752	518951	405299	427319
Buildings, improvements and fixtures	28106	26096	26096	26801	32972	33680	29629	29362
Machinery	29923	28287	28287	30501	51366	53829	28233	32158
Livestock	0	0	0	0	1705	2080	116	157
Produce and goods in store	83048	88776	88776	87683	82753	84180	98444	98821
Quotas and single payment asset value	1992	2019	2019	2082	6593	6078	2358	2353
Credit balances	65379	77801	77801	72322	62041	65556	56459	54437
TOTAL	592873	629863	629863	645905	721181	764354	620538	644607
EXTERNAL LIABILITIES								
Long and medium term loans	49189	44548	44548	40736	70709	70623	46894	42407
Short term loans	36371	34190	34190	33919	28065	27144	25106	22241
Overdrafts	24952	26650	26649	25900	26449	25089	19565	18877
TOTAL	110512	105387	105387	100555	125223	122856	91565	83524
NET WORTH	482362	524476	524476	545350	595958	641498	528972	561083
RETURNS TO CAPITAL								
Owner Equity (%)	83.3		84.4		83.9		87.0	
FBI/Net worth (%)	7.7		5.0		4.2		6.4	
Management and Investment Income	14732		2708		1501		6984	
Return on tenant's capital (%)	15.2		2.7		1.4		8.1	
Return on all capital (%)	2.5		0.4		0.2		1.1	

Table A2.3 HORTICULTURE FARM RESULTS
LAND UTILISATION AND CROP PERFORMANCE

ORGANIC

LAND UTILISATION - hectares per farm		<i>Identical sample</i>		<i>Full sample</i>					
		2012/13	2013/14	2012/13	2013/14				
Tillage - maincrops	Wheat	0.0	0.0	2.7	0.0				
	Barley	0.0	0.0	0.5	0.0				
	Other cereals	0.0	0.0	0.6	0.0				
	Oil seed rape	0.0	0.0	0.0	0.0				
	Linseed	0.0	0.0	0.0	0.0				
	Peas/Beans	0.0	0.0	0.0	0.0				
	Potatoes	0.0	0.0	1.0	0.0				
	Sugarbeet	0.0	0.0	0.0	0.0				
	Horticulture	6.3	6.5	13.2	7.8				
	Other crops	0.2	1.0	0.1	1.0				
	Total cropping	6.5	7.5	18.0	8.9				
	Set-aside	0.0	0.0	0.0	0.0				
Tillage - fodder									
Grassland	Grazing, hay and silage	3.1	2.1	8.5	1.4				
Fallow and land let		0.1	0.6	1.0	0.9				
Rough grazing	Effective	0.0	0.0	0.0	0.0				
Utilisable agricultural area (Effective ha.)		9.8	10.2	27.4	11.1				
Woods, roads and buildings		0.9	0.9	1.6	0.8				
TOTAL AREA (Actual ha.)		10.7	11.1	29.0	11.9				
effective forage area		3.1	2.1	8.5	1.4				
Bare land and forage hired in		0.0	0.0	0.0	0.0				
CROP PERFORMANCE *									
- Yields (tonnes per hectare)		t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat		-	0	-	0	-	2	-	0
Barley		-	0	-	0	-	1	-	0
Oilseed Rape		-	0	-	0	-	0	-	0
Potatoes		-	0	-	0	-	2	-	1
Sugar Beet		-	0	-	0	-	0	-	0
- Prices (£ per tonne)*		£/t	n	£/t	n	£/t	n	£/t	n
Wheat		-	0	-	0	-	2	-	0
Barley		-	0	-	0	-	1	-	0
Oilseed Rape		-	0	-	0	-	0	-	0
Potatoes		-	0	-	0	-	2	-	1
Sugar Beet		-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A2.3 HORTICULTURE FARM RESULTS
LAND UTILISATION AND CROP PERFORMANCE

CONVENTIONAL

LAND UTILISATION - hectares per farm	<i>Identical sample</i>		<i>Full sample</i>	
	2012/13	2013/14	2012/13	2013/14
Tillage - maincrops				
Wheat	0.0	0.0	2.8	0.0
Barley	0.0	0.0	2.8	0.0
Other cereals	0.0	0.0	0.9	0.0
Oil seed rape	0.0	0.0	0.8	0.0
Linseed	0.0	0.0	0.0	0.0
Peas/Beans	0.0	0.0	0.0	0.0
Potatoes	0.0	0.0	0.2	0.0
Sugarbeet	0.0	0.0	0.0	0.0
Horticulture	7.7	7.4	11.3	8.0
Other crops	0.0	0.0	0.0	0.0
Total cropping	7.7	7.4	18.9	8.0
Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder	0.0	0.0	0.5	0.0
Grassland				
Grazing, hay and silage	0.9	0.7	1.5	0.4
Fallow and land let	2.2	2.5	5.3	3.0
Rough grazing				
Effective	0.0	0.0	0.0	0.0
Utilisable agricultural area (Effective ha.)	10.8	10.6	26.2	11.4
Woods, roads and buildings	1.3	1.3	2.5	1.4
TOTAL AREA (Actual ha.)	12.0	11.9	28.7	12.8
effective forage area	0.9	0.7	2.0	0.4
Bare land and forage hired in	0.0	0.0	0.0	0.0

CROP PERFORMANCE *

- Yields (tonnes per hectare)	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	-	0	-	0	-	3	-	0
Barley	-	0	-	0	-	2	-	0
Oilseed Rape	-	0	-	0	-	1	-	0
Potatoes	-	0	-	0	-	1	-	0
Sugar Beet	-	0	-	0	-	0	-	0
- Prices (£ per tonne)*	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	-	0	-	0	-	3	-	0
Barley	-	0	-	0	-	2	-	0
Oilseed Rape	-	0	-	0	-	1	-	0
Potatoes	-	0	-	0	-	1	-	0
Sugar Beet	-	0	-	0	-	0	-	0

* Yield and price data is implied

**Table A2.4 HORTICULTURE FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE****ORGANIC**

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	0.0	0	0.0	0
Beef cows	0.0	0	0.0	0	3.3	4	0.0	0
Other cattle	0.0	0	0.0	0	3.0	7	0.0	0
Breeding sheep	0.3	3	0.3	3	2.5	24	0.2	2
Other sheep	0.0	1	0.1	3	1.1	24	0.1	1
Pigs	0.0	0	0.0	0	0.0	0	0.0	0
Poultry	0.1	8	0.2	11	0.3	19	0.1	6
Other livestock	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL (L.U.)	0.5		0.6		10.2		0.3	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.1	0.1	0.4	0.0
GLU/forage effective hectare*	0.2	0.3	1.2	0.2

* for organic farms, pigs, poultry and other livestock are deemed to be grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	0	-	0
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	0	-	0
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	0	-	0	-	0
Beef heifers in calf	-	0	-	0	-	0	-	0
Finished cattle	-	0	-	0	-	1	-	0
Beef store cattle 1-2 yrs	-	0	-	0	-	0	-	0
Beef stores <1 yr	-	0	-	0	-	1	-	0
Ewes	-	0	-	0	-	1	-	0
Ewe hogs	-	0	-	0	-	1	-	0
Finished lambs	-	0	-	0	-	1	-	0
Store lambs	-	0	-	1	-	1	-	1
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	0	-	0
Wool (pence per kg)	-	0	-	0	-	1	-	0
Eggs (pence per dozen)	-	1	-	1	-	3	-	1

* Yield and price data is implied

Table A2.4 HORTICULTURE FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE

	CONVENTIONAL							
	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
LIVESTOCK CARRIED - L.U. per farm	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	0.0	0	0.0	0
Beef cows	0.0	0	0.0	0	0.4	0	0.0	0
Other cattle	0.0	0	0.0	0	0.5	1	0.0	0
Breeding sheep	0.0	0	0.0	0	0.0	0	0.0	0
Other sheep	0.0	0	0.0	0	0.0	0	0.0	0
Pigs	0.0	0	0.0	0	0.0	0	0.0	0
Poultry	0.0	0	0.0	0	0.1	23	0.1	24
Other livestock	0.0	1	0.0	0	0.0	1	0.0	0
TOTAL (L.U.)	0.0		0.0		1.0		0.1	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.0	0.0	0.0	0.0
GLU/forage effective hectare*	0.0	0.0	0.5	0.3

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	0	-	0
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	0	-	0
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	0	-	0	-	0
Beef heifers in calf	-	0	-	0	-	0	-	0
Finished cattle	-	0	-	0	-	1	-	0
Beef store cattle 1-2 yrs	-	0	-	0	-	0	-	0
Beef stores <1 yr	-	0	-	0	-	0	-	0
Ewes	-	0	-	0	-	0	-	0
Ewe hogs	-	0	-	0	-	0	-	0
Finished lambs	-	0	-	0	-	1	-	0
Store lambs	-	0	-	0	-	0	-	0
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	0	-	0
Wool (pence per kg)	-	0	-	0	-	0	-	0
Eggs (pence per dozen)	-	0	-	0	-	1	-	1

* Yield and price data is implied

Table A3.1 DAIRY FARM RESULTS

OUTPUTS AND INPUTS

ORGANIC

		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Sample number		36		36		42		39	
Average farm size (UAA)		149		149		152		150	
Business size (ESU)		151		149		153		147	
OUTPUTS									
Dairy -	milk output	259310	1739	290789	1950	263402	1731	280188	1866
	cattle	-13117	-88	-11799	-79	-9961	-65	-12294	-82
	net quota	0	0	0	0	0	0	0	0
	valuation change	2000	13	799	5	-1970	-13	1496	10
Other cattle	output	47972	322	46165	310	52030	342	46112	307
	valuation change	340	2	4091	27	572	4	4349	29
Sheep -	total output	2023	14	1450	10	2004	13	2462	16
	valuation change	-112	-1	164	1	-136	-1	-261	-2
Other livestock		988	7	1311	9	1078	7	1210	8
Arable crops	output	11698	78	5185	35	10358	68	6496	43
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		2985	20	821	6	3100	20	1127	8
Miscellaneous (incl. farmhouse benefit value)		14032	94	17053	114	14031	92	16856	112
	- organic grants	469	3	641	4	402	3	592	4
	- other agri-env.payments	11351	76	10788	72	11418	75	10500	70
	- subsidy/single farm payment	28731	193	29255	196	30611	201	28550	190
	FARM REVENUE	368669	2473	396714	2660	376938	2478	387385	2580
INPUTS									
Feeds	purchased concentrates	72817	488	82722	555	78606	517	80234	534
	homegrown concentrates	14738	99	12483	84	13539	89	12659	84
Purchased fodder, Tack and stock keep		5745	39	9012	60	7081	47	8476	56
Veterinary and medicines		8294	56	8311	56	8872	58	8104	54
Other livestock costs		34037	228	34392	231	35237	232	34096	227
Seeds -	purchased and homegrown	3913	26	5490	37	3830	25	5439	36
Fertilisers		986	7	848	6	1065	7	783	5
Crop protection		354	2	25	0	324	2	23	0
Other crop costs		1819	12	1715	12	1780	12	1663	11
Labour	paid incl. paid management	37238	250	39889	267	37448	246	37647	251
	casual	3440	23	2292	15	3521	23	2714	18
Machinery	contract	18384	123	17710	119	18836	124	17392	116
	repairs	12688	85	13361	90	13008	86	13172	88
	fuels	10259	69	10614	71	10886	72	10539	70
General farming costs		25500	171	26227	176	26092	172	25721	171
Land expenses		8273	55	8364	56	8127	53	8149	54
Rent		17090	115	17739	119	16606	109	17952	120
	FARM EXPENSES	275575	1849	291194	1953	284856	1872	284762	1897
Excess of revenue over expenses		93095	624	105519	708	92082	605	102623	684
Notional inputs									
	- rental value/imputed rent	21309	143	22352	150	20997	138	22265	148
	- unpaid labour	5491	37	5343	36	5255	35	5312	35
	- machinery depreciation	21202	142	21335	143	21225	140	20776	138
		48001	322	49030	329	47476	312	48353	322
NET FARM INCOME (excl. BLSA)		45093	302	56489	379	44606	293	54270	361
NET FARM INCOME (incl. BLSA)		44402	298	59495	399	44929	295	57195	381

Table A3.1 DAIRY FARM RESULTS

OUTPUTS AND INPUTS		CONVENTIONAL							
		Identical sample				Full sample			
		2012/13		2013/14		2012/13		2013/14	
Sample number		400		400		408		451	
Average farm size (UAA)		131		131		140		132	
Business size (ESU)		153		153		158		151	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	249130	1895	286288	2189	248820	1779	283866	2155
	cattle	-10142	-77	-15075	-115	-9796	-70	-15033	-114
	net quota	0	0	0	0	0	0	0	0
	valuation change	-1417	-11	3599	28	-1534	-11	3732	28
Other cattle	output	56377	429	54707	418	55296	395	53355	405
	valuation change	2110	16	4321	33	4657	33	3841	29
Sheep -	total output	1341	10	1571	12	2484	18	1665	13
	valuation change	69	1	-133	-1	-138	-1	-109	-1
Other livestock		1242	9	1245	10	1476	11	1271	10
Arable crops	output	26543	202	19513	149	31839	228	19754	150
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		4897	37	6008	46	3571	26	6288	48
Miscellaneous (incl. farmhouse benefit value)		21362	163	21394	164	18300	131	22777	173
	- organic grants	0	0	0	0	0	0	0	0
	- other agri-env.payments	3955	30	4512	34	4345	31	4526	34
	- single payment scheme	25308	193	25545	195	26034	186	25811	196
	FARM REVENUE	380774	2897	413495	3162	385354	2754	411744	3126
INPUTS									
Feeds	purchased concentrates	82033	624	90812	694	85181	609	90369	686
	homegrown concentrates	11640	89	8876	68	12182	87	8546	65
Purchased fodder, Tack and stock keep		5575	42	7388	56	5137	37	6793	52
Veterinary and medicines		10124	77	10362	79	10252	73	10286	78
Other livestock costs		26214	199	26506	203	26898	192	26212	199
Seeds -	purchased and homegrown	4793	36	5312	41	4959	35	5374	41
Fertilisers		18385	140	17770	136	19221	137	17461	133
Crop protection		5297	40	4501	34	6377	46	4584	35
Other crop costs		2825	21	2904	22	2788	20	2930	22
Labour	paid incl. paid management	29193	222	30454	233	28931	207	30551	232
	casual	3040	23	2739	21	12938	92	2969	23
Machinery	contract	17754	135	18326	140	17320	124	18411	140
	repairs	13792	105	15134	116	14516	104	15455	117
	fuels	12889	98	12922	99	13950	100	13019	99
General farming costs		28804	219	29044	222	28387	203	29346	223
Land expenses		8286	63	8191	63	8080	58	8142	62
Rent		12734	97	13060	100	12042	86	13241	101
	FARM EXPENSES	293377	2232	304300	2327	309160	2210	303690	2306
Excess of revenue over expenses		87397	665	109195	835	76193	545	108054	820
Notional inputs									
	- rental value/imputed rent	21210	161	22733	174	22564	161	22988	175
	- unpaid labour	11374	87	11866	91	10646	76	11717	89
	- machinery depreciation	24882	189	26114	200	25512	182	26430	201
		57467	437	60713	464	58723	420	61135	464
NET FARM INCOME (excl. BLSA)		29930	228	48482	371	17470	125	46919	356
NET FARM INCOME (incl. BLSA)		29005	221	52021	398	16476	118	50279	382

Table A3.2 DAIRY FARM RESULTS**ORGANIC****INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL**

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	45093	302	56489	379	44606	293	54270	361
plus unpaid labour (excludes farmer and spouse)	5491	37	5343	36	5255	35	5312	35
plus imputed rent and rental value	21247	143	22436	150	20944	138	22342	149
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	546	4	680	5	634	4	704	5
minus insurance repairs & net interest payments	6126	41	7432	50	5669	37	7341	49
minus build & works depreciation	8106	54	8914	60	7635	50	8489	57
minus non-agric activity and director costs	1714	11	1847	12	1469	10	1705	11
FARM BUSINESS INCOME	55339	371	65395	439	55397	364	63685	424
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	3.4		3.4		3.4		3.4	
of which farmer & spouse	1.4		1.4		1.4		1.4	
of which paid family labour	0.1		0.1		0.1		0.1	
of which unpaid labour	0.3		0.3		0.3		0.3	
Notional value of farmer/spouse labour	26500		27014		26589		28682	
Value of paid family labour	2294		2209		2196		2039	
Labour income per Annual Labour Unit	20551		24171		20478		23251	
Family labour income per Family Work Unit	17595		24925		16932		22760	
Value of paid managerial input	405		466		347		430	
TENANT'S CAPITAL								
Machinery	119438	801	127968	858	119356	785	124508	829
Livestock	201952	1355	206717	1386	211823	1392	204644	1363
Crops	15601	105	13671	92	14743	97	13270	88
Stores	10632	71	11148	75	11271	74	10415	69
TOTAL	347623	2332	359505	2411	357193	2348	352836	2350
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	1010376	1135309	1135587	1241055	986878	1103313	1098265	1199411
Buildings, improvements and fixtures	70242	76086	78574	84366	65646	71938	74825	80613
Machinery	117043	121834	121834	134103	116105	122606	118723	130292
Livestock	201186	202718	202685	210750	212430	211216	200387	208901
Produce and goods in store	27670	27513	27920	25270	27187	27170	26663	23985
Quotas and single payment asset value	43485	40128	40128	40001	44483	41080	39247	39020
Credit balances	86345	62739	63066	83191	87872	68509	58962	77926
TOTAL	1556346	1666327	1669793	1818736	1540601	1645833	1617072	1760148
EXTERNAL LIABILITIES								
Long and medium term loans	169576	177268	177268	186143	155010	161256	170681	178424
Short term loans	34752	41338	41444	42379	36054	40820	39599	41380
Overdrafts	31856	30647	30647	28196	31662	31969	33911	30930
TOTAL	236184	249253	249360	256719	222726	234045	244192	250734
NET WORTH								
	1320161	1417074	1420433	1562018	1317876	1411788	1372881	1509414
RETURNS TO CAPITAL								
Owner Equity (%)	85.0		85.9		85.8		85.8	
FBI/Net worth (%)	4.2		4.6		4.2		4.6	
Management and Investment Income	18307		32947		18687		28943	
Return on tenant's capital (%)	5.3		9.2		5.2		8.2	
Return on all capital (%)	1.2		2.0		1.2		1.8	

Table A3.2 DAIRY FARM RESULTS

CONVENTIONAL

INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	29930	228	48482	371	17470	125	46919	356
plus unpaid labour (excludes farmer and spouse)	11374	87	11866	91	10646	76	11717	89
plus imputed rent and rental value	21050	160	22526	172	22382	160	22784	173
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	887	7	887	7	746	5	898	7
minus insurance repairs & net interest payments	7656	58	8612	66	6928	50	8615	65
minus build & works depreciation	8284	63	8842	68	7681	55	9018	68
minus non-agric activity and director costs	1024	8	869	7	1454	10	782	6
FARM BUSINESS INCOME	44503	339	63664	487	33689	241	62107	471
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	3.4		3.4		3.6		3.4	
of which farmer & spouse	1.4		1.4		1.4		1.4	
of which paid family labour	0.2		0.2		0.2		0.2	
of which unpaid labour	0.6		0.6		0.5		0.6	
Notional value of farmer/spouse labour	28279		28133		28031		28615	
Value of paid family labour	3030		3227		3385		3184	
Labour income per Annual Labour Unit	14742		20450		12803		19820	
Family labour income per Family Work Unit	6360		18180		-1739		16958	
Value of paid managerial input	7		0		25		0	
TENANT'S CAPITAL								
Machinery	141100	1074	149369	1142	142120	1016	151216	1148
Livestock	203102	1545	208577	1595	205715	1470	204760	1554
Crops	22713	173	23324	178	24013	172	22980	174
Stores	18822	143	18335	140	20018	143	18419	140
TOTAL	385737	2935	399606	3055	391866	2801	397374	3017
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	905471	989097	990068	1076341	922514	1013087	1005059	1094730
Buildings, improvements and fixtures	71300	78200	78200	84589	65430	71609	80014	85762
Machinery	135160	147040	147210	151529	137139	147100	149347	153084
Livestock	203158	203047	202903	214252	204704	206726	199335	210185
Produce and goods in store	44989	41789	41810	42967	47188	44397	41479	43010
Quotas and single payment asset value	39281	36421	36409	35609	39724	35945	36878	35912
Credit balances	61995	78057	77535	87320	57426	61312	74887	84895
TOTAL	1461354	1573651	1574135	1692607	1474125	1580178	1586999	1707579
EXTERNAL LIABILITIES								
Long and medium term loans	152405	162635	162479	168012	160070	161426	159638	165781
Short term loans	47383	49885	50202	52974	45029	48584	50737	53700
Overdrafts	42895	45820	47220	47390	41586	52239	47611	47660
TOTAL	242683	258341	259902	268376	246686	262249	257987	267140
NET WORTH	1218671	1315311	1314234	1424231	1227440	1317929	1329012	1440439
RETURNS TO CAPITAL								
Owner Equity (%)	83.6		84.1		83.4		84.4	
FBI/Net worth (%)	3.7		4.8		2.7		4.7	
Management and Investment Income	732		23889		-11529		21664	
Return on tenant's capital (%)	0.2		6.0		-2.9		5.5	
Return on all capital (%)	0.1		1.5		-0.8		1.4	

Table A3.3 DAIRY FARM RESULTS

ORGANIC

LAND UTILISATION AND CROP PERFORMANCE

LAND UTILISATION - hectares per farm		<i>Identical sample</i>		<i>Full sample</i>	
		2012/13	2013/14	2012/13	2013/14
Tillage - maincrops	Wheat	5.6	3.0	4.8	3.1
	Barley	4.0	1.9	4.1	2.3
	Other cereals	2.4	1.6	2.0	2.2
	Oil seed rape	0.0	0.0	0.0	0.0
	Linseed	0.0	0.0	0.0	0.0
	Peas/Beans	2.2	0.7	1.9	1.2
	Potatoes	0.0	0.0	0.0	0.0
	Sugarbeet	0.0	0.0	0.0	0.0
	Horticulture	0.0	0.0	0.0	0.0
	Other crops	0.0	0.0	0.0	0.0
	Total cropping	14.2	7.2	12.9	8.7
	Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder		8.4	6.3	8.7	6.3
Grassland	Grazing, hay and silage	121.0	127.0	124.9	126.9
Fallow and land let		2.7	6.0	2.3	5.5
Rough grazing	Effective	2.7	2.7	3.3	2.7
Utilisable agricultural area (Effective ha.)		149.1	149.1	152.1	150.1
Woods, roads and buildings		3.8	3.8	3.9	3.9
TOTAL AREA (Actual ha.)		152.9	153.0	156.0	154.0
effective forage area		150.0	147.1	152.2	146.2
Bare land and forage hired in		17.8	13.4	15.4	12.4

CROP PERFORMANCE *

- Yields (tonnes per hectare)

	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	3.1	6	3.7	8	3.1	6	3.7	9
Barley	3.7	5	-	4	3.3	7	4.3	6
Oilseed Rape	-	0	-	0	-	0	-	0
Potatoes	-	1	-	1	-	1	-	1
Sugar Beet	-	0	-	0	-	0	-	0

- Prices (£ per tonne)*

	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	283	6	227	8	283	6	227	9
Barley	224	5	-	4	216	7	194	6
Oilseed Rape	-	0	-	0	-	0	-	0
Potatoes	-	1	-	1	-	1	-	1
Sugar Beet	-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A3.3 DAIRY FARM RESULTS
LAND UTILISATION AND CROP PERFORMANCE

CONVENTIONAL

LAND UTILISATION - hectares per farm	<i>Identical sample</i>		<i>Full sample</i>	
	2012/13	2013/14	2012/13	2013/14
Tillage - maincrops				
Wheat	13.8	8.8	15.4	8.5
Barley	5.8	8.5	6.1	8.8
Other cereals	0.4	0.6	0.4	0.5
Oil seed rape	1.6	1.7	3.4	1.7
Linseed	0.1	0.0	0.0	0.0
Peas/Beans	0.4	0.4	0.3	0.4
Potatoes	0.0	0.0	0.1	0.0
Sugarbeet	0.3	0.2	0.3	0.3
Horticulture	0.0	0.0	0.0	0.0
Other crops	0.0	0.0	0.0	0.0
Total cropping	22.3	20.2	25.9	20.3
Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder	15.2	15.3	13.8	15.8
Grassland				
Grazing, hay and silage	90.5	90.5	95.7	90.5
Fallow and land let	2.8	4.1	2.9	4.5
Rough grazing				
Effective	0.6	0.7	1.6	0.6
Utilisable agricultural area (Effective ha.)	131.4	130.8	139.9	131.7
Woods, roads and buildings	3.7	3.6	3.9	3.7
TOTAL AREA (Actual ha.)	135.2	134.4	144.0	135.4
effective forage area	110.5	110.9	115.3	111.4
Bare land and forage hired in	5.3	5.5	5.1	5.5

CROP PERFORMANCE *

- Yields (tonnes per hectare)	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	6.2	32	6.5	32	6.1	29	6.5	31
Barley	6.0	32	5.7	32	5.9	32	5.7	31
Oilseed Rape	3.7	16	3.2	12	3.7	13	3.2	11
Potatoes	-	1	-	1	-	3	-	1
Sugar Beet	-	2	-	2	-	2	-	2
- Prices (£ per tonne)*	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	186	32	156	32	189	29	156	31
Barley	177	32	137	32	176	32	137	31
Oilseed Rape	376	16	310	12	377	13	309	11
Potatoes	-	1	-	1	-	3	-	1
Sugar Beet	-	2	-	2	-	2	-	2

* Yield and price data is implied

**Table A3.4 DAIRY FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE**

ORGANIC

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	126.7	127	128.2	128	128.2	128	124.6	125
Beef cows	0.1	0	0.2	0	1.2	2	0.3	0
Other cattle	57.1	108	58.7	111	61.4	115	59.4	112
Breeding sheep	2.9	33	3.0	34	3.1	36	3.7	40
Other sheep	1.3	26	1.0	22	1.3	25	1.5	31
Pigs	0.1	1	0.1	0	0.1	1	0.1	0
Poultry	0.5	146	0.7	201	0.5	128	0.6	186
Other livestock	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL (L.U.)	188.7		191.9		195.7		190.1	

STOCKING RATES

Stocking rate (LU per eff.ha)	1.3	1.3	1.3	1.3
GLU/forage effective hectare*	1.3	1.3	1.3	1.3

* for organic farms, pigs, poultry and other livestock are deemed to be grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	5921	36	6117	36	5959	42	5985	39
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	677	35	684	34	683	41	691	37
Dairy calves	125	19	118	19	122	23	117	20
Dairy heifers in calf	1007	6	-	4	1077	7	-	4
Beef heifers in calf	-	0	-	0	-	0	-	0
Finished cattle	1020	8	1072	10	963	11	1066	11
Beef store cattle 1-2 yrs	703	14	839	13	702	15	861	14
Beef stores <1 yr	214	24	202	24	211	26	200	26
Ewes	-	2	-	1	-	3	-	2
Ewe hogs	-	0	-	0	-	2	-	0
Finished lambs	78	7	75	6	77	9	75	8
Store lambs	-	2	-	1	-	3	-	3
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	32.5	36	35.4	36	32.5	42	35.2	39
Wool (pence per kg)	85	5	82	5	91	6	87	7
Eggs (pence per dozen)	-	1	-	1	-	1	-	1

* Yield and price data is implied

Table A3.4 DAIRY FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE

CONVENTIONAL

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	120.2	120	121.9	122	120.5	121	120.6	121
Beef cows	0.4	1	0.3	0	0.2	0	0.3	0
Other cattle	67.3	126	67.9	128	68.4	127	67.0	126
Breeding sheep	2.3	24	2.2	23	3.0	35	2.2	23
Other sheep	1.1	21	1.1	21	1.5	30	1.1	23
Pigs	0.5	4	0.6	5	0.4	3	0.6	5
Poultry	0.1	7	0.1	6	0.5	30	0.1	6
Other livestock	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL (L.U.)	191.9		194.1		194.5		191.8	

STOCKING RATES

Stocking rate (LU per eff.ha)	1.5	1.5	1.4	1.5
GLU/forage effective hectare*	1.7	1.8	1.7	1.7

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	7162	36	7236	36	7071	36	7229	36
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	749	36	708	36	747	42	709	39
Dairy calves	136	36	139	34	138	42	136	37
Dairy heifers in calf	1165	22	1314	22	1271	23	1287	26
Beef heifers in calf	-	3	-	2	1000	5	-	3
Finished cattle	1033	34	1094	34	986	40	1091	37
Beef store cattle 1-2 yrs	696	36	712	36	717	41	707	39
Beef stores <1 yr	241	34	271	36	233	39	269	39
Ewes	109	10	113	12	95	11	108	14
Ewe hogs	-	4	-	3	136	5	-	3
Finished lambs	78	25	80	27	79	30	81	30
Store lambs	62	8	59	13	66	8	59	13
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	28.0	36	31.4	36	27.7	42	31.5	39
Wool (pence per kg)	119	24	113	24	121	30	120	27
Eggs (pence per dozen)	188	6	201	6	166	7	202	7

* Yield and price data is implied

Table A4.1 LFA CATTLE & SHEEP FARM RESULTS ORGANIC

OUTPUTS AND INPUTS		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		36		36		47		41	
Average farm size (UAA)		193		194		192		204	
Business size (ESU)		46		46		46		48	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	1403	7	1768	9	1074	6	1552	8
	cattle	-302	-2	-312	-2	-231	-1	-274	-1
	net quota	0	0	0	0	0	0	0	0
	valuation change	-92	0	0	0	-70	0	0	0
Other cattle	output	36523	190	41922	216	37699	197	44573	218
	valuation change	4248	22	1595	8	4876	25	5136	25
Sheep -	total output	55221	287	48926	252	50109	261	47428	232
	valuation change	2634	14	-317	-2	2873	15	-71	0
Other livestock		121	1	112	1	93	0	98	0
Arable crops	output	4585	24	4238	22	6753	35	6132	30
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		1217	6	1249	6	1965	10	1851	9
Miscellaneous (incl. farmhouse benefit value)		6173	32	6826	35	6737	35	7954	39
	- organic grants	2586	13	1690	9	3521	18	1715	8
	- other agri-env.payments	25712	133	27838	143	23335	122	28215	138
	- subsidy/single farm payment	39780	206	40409	208	38847	203	42072	206
	FARM REVENUE	179810	933	175943	907	177582	926	186382	913
INPUTS									
Feeds	purchased concentrates	13848	72	15732	81	13595	71	15383	75
	homegrown concentrates	1378	7	793	4	1428	7	1413	7
Purchased fodder, Tack and stock keep		2997	16	4355	22	3525	18	3917	19
Veterinary and medicines		6240	32	6691	34	5995	31	7142	35
Other livestock costs		12108	63	10881	56	11552	60	11854	58
Seeds -	purchased and homegrown	1234	6	1702	9	1691	9	2470	12
Fertilisers		2660	14	2559	13	4065	21	3568	17
Crop protection		192	1	215	1	433	2	467	2
Other crop costs		1425	7	1070	6	1369	7	1251	6
Labour	paid incl. paid management	8010	42	8630	44	6737	35	8919	44
	casual	3655	19	4974	26	2961	15	4559	22
Machinery	contract	8486	44	10266	53	8591	45	11057	54
	repairs	6304	33	6313	33	6417	33	6591	32
	fuels	8426	44	8330	43	8143	42	8757	43
General farming costs		12664	66	12333	64	12638	66	13021	64
Land expenses		6349	33	6360	33	6048	32	6651	33
Rent		10442	54	12708	65	10261	53	13993	69
	FARM EXPENSES	106416	552	113913	587	105451	550	121014	593
Excess of revenue over expenses		73394	381	62029	320	72131	376	65368	320
Notional inputs									
	- rental value/imputed rent	13725	71	14486	75	14302	75	14365	70
	- unpaid labour	2703	14	2556	13	3888	20	3564	17
	- machinery depreciation	14617	76	14888	77	14257	74	15804	77
		31046	161	31930	165	32448	169	33732	165
NET FARM INCOME (excl. BLSA)		42348	220	30100	155	39683	207	31636	155
NET FARM INCOME (incl. BLSA)		44694	232	30691	158	41878	218	32394	159

Table A4.1 LFA CATTLE & SHEEP FARM RESULTS

CONVENTIONAL

OUTPUTS AND INPUTS		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		258	258	258	258	272	272	293	293
Average farm size (UAA)		152	151	151	151	162	162	155	155
Business size (ESU)		40	39	39	39	43	43	42	42
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	1586	10	866	6	1800	11	2257	15
	cattle	1378	9	137	1	45	0	92	1
	net quota	0	0	0	0	0	0	0	0
	valuation change	-793	-5	-68	0	-158	-1	-84	-1
Other cattle	output	32231	212	37921	251	33302	206	39328	253
	valuation change	5681	37	-42	0	4339	27	-134	-1
Sheep -	total output	50390	332	48895	323	49240	304	48178	310
	valuation change	1118	7	-512	-3	2297	14	-702	-5
Other livestock		446	3	312	2	30	0	286	2
Arable crops	output	2379	16	2536	17	2251	14	4052	26
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		1372	9	1733	11	1925	12	2133	14
Miscellaneous (incl. farmhouse benefit value)		6063	40	5714	38	6824	42	6058	39
	- organic grants	107	1	44	0	0	0	36	0
	- other agri-env.payments	13485	89	15637	103	13120	81	16175	104
	- single payment scheme	31927	210	32003	211	33289	205	33153	213
	FARM REVENUE	147370	971	145178	959	148304	915	150827	971
INPUTS									
Feeds	purchased concentrates	18948	125	21682	143	18746	116	21784	140
	homegrown concentrates	1955	13	1715	11	2058	13	2095	13
Purchased fodder, Tack and stock keep		3089	20	3549	23	3637	22	3834	25
Veterinary and medicines		4992	33	4912	32	4818	30	4961	32
Other livestock costs		10059	66	9681	64	10163	63	9634	62
Seeds -	purchased and homegrown	630	4	896	6	647	4	961	6
Fertilisers		8431	56	8821	58	8113	50	9004	58
Crop protection		523	3	505	3	529	3	755	5
Other crop costs		907	6	905	6	888	5	884	6
Labour	paid incl. paid management	4404	29	4196	28	4734	29	4602	30
	casual	1585	10	1722	11	1811	11	1594	10
Machinery	contract	4447	29	4706	31	4727	29	5575	36
	repairs	4708	31	5175	34	4692	29	5369	35
	fuels	6953	46	7088	47	7133	44	7350	47
General farming costs		10663	70	10770	71	10806	67	10967	71
Land expenses		5010	33	4637	31	4340	27	5717	37
Rent		6746	44	7067	47	9110	56	6999	45
	FARM EXPENSES	94050	619	98026	648	96952	598	102084	657
Excess of revenue over expenses		53320	351	47152	312	51352	317	48743	314
Notional inputs									
	- rental value/imputed rent	14521	96	15257	101	14567	90	15638	101
	- unpaid labour	7948	52	8891	59	7578	47	8881	57
	- machinery depreciation	13407	88	13616	90	13424	83	14378	93
		35876	236	37764	250	35569	220	38897	250
NET FARM INCOME (excl. BLSA)		17444	115	9388	62	15783	97	9846	63
NET FARM INCOME (incl. BLSA)		18104	119	9724	64	17199	106	10204	66

Table A4.2 LFA CATTLE & SHEEP FARM RESULTS ORGANIC
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	42348	220	30100	155	39683	207	31636	155
plus unpaid labour (excludes farmer and spouse)	2703	14	2556	13	3888	20	3564	17
plus imputed rent and rental value	13725	71	14484	75	14299	75	14364	70
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	278	1	278	1	255	1	341	2
minus insurance repairs & net interest payments	1923	10	2212	11	1888	10	2967	15
minus build & works depreciation	3175	16	4003	21	3770	20	3730	18
minus non-agric activity and director costs	0	0	513	3	0	0	1675	8
FARM BUSINESS INCOME	53401	277	40134	207	51958	271	40850	200
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	1.9		1.9		1.8		2.0	
of which farmer & spouse	1.1		1.1		1.1		1.1	
of which paid family labour	0.0		0.0		0.0		0.0	
of which unpaid labour	0.2		0.1		0.2		0.2	
Notional value of farmer/spouse labour	18998		18741		18687		18965	
Value of paid family labour	386		756		309		664	
Labour income per Annual Labour Unit	22724		16300		21487		16471	
Family labour income per Family Work Unit	24802		13910		23081		14196	
Value of paid managerial input	68		67		52		59	
TENANT'S CAPITAL								
Machinery	81977	425	85388	440	83256	434	91776	449
Livestock	153257	795	158674	818	143266	747	168135	823
Crops	6787	35	6985	36	7540	39	9229	45
Stores	2098	11	2318	12	2975	16	3288	16
TOTAL	244118	1267	253364	1306	237037	1236	272428	1334
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	617496	678294	684220	729772	703062	762378	704567	749840
Buildings, improvements and fixtures	28840	33061	33061	41403	35909	38525	30791	38426
Machinery	79882	84071	85059	85716	81622	84890	91677	91876
Livestock	148676	157838	157739	159608	138319	148212	165223	171046
Produce and goods in store	19484	15189	15107	22967	17163	15939	18371	25255
Quotas and single payment asset value	53898	53587	53629	56917	52099	51864	55921	58833
Credit balances	38253	41245	45361	42312	38433	35679	43287	39867
TOTAL	986530	1063285	1074176	1138696	1066606	1137487	1109837	1175143
EXTERNAL LIABILITIES								
Long and medium term loans	23800	23379	23379	31866	47486	35780	55599	62324
Short term loans	15296	13850	13850	21736	13024	12627	18200	24306
Overdrafts	23499	24420	20660	18478	18757	18781	19649	17943
TOTAL	62596	61649	57889	72080	79267	67188	93448	104573
NET WORTH	923935	1001637	1016287	1066616	987339	1070299	1016389	1070570
RETURNS TO CAPITAL								
Owner Equity (%)	94.2		93.7		94.1		91.1	
FBI/Net worth (%)	5.8		3.9		5.3		4.0	
Management and Investment Income	25764		12017		23243		13487	
Return on tenant's capital (%)	10.6		4.7		9.8		5.0	
Return on all capital (%)	2.6		1.1		2.2		1.2	

Table A4.2 LFA CATTLE & SHEEP FARM RESULTS CONVENTIONAL
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	17444	115	9388	62	15783	97	9846	63
plus unpaid labour (excludes farmer and spouse)	7948	52	8891	59	7578	47	8881	57
plus imputed rent and rental value	14518	96	15256	101	14565	90	15634	101
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	220	1	220	1	328	2	189	1
minus insurance repairs & net interest payments	3311	22	3302	22	4162	26	3224	21
minus build & works depreciation	3743	25	4084	27	3751	23	3968	26
minus non-agric activity and director costs	0	0	0	0	0	0	0	0
FARM BUSINESS INCOME	32636	215	25928	171	29686	183	26980	174
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	1.8		1.8		1.9		1.9	
of which farmer & spouse	1.1		1.1		1.1		1.1	
of which paid family labour	0.0		0.1		0.1		0.1	
of which unpaid labour	0.5		0.5		0.4		0.5	
Notional value of farmer/spouse labour	18582		18671		19503		18896	
Value of paid family labour	799		1007		1322		1077	
Labour income per Annual Labour Unit	10239		6201		8964		6269	
Family labour income per Family Work Unit	5105		-2148		3528		-2082	
Value of paid managerial input	33		36		26		32	
TENANT'S CAPITAL								
Machinery	78975	520	80043	529	77622	479	83705	539
Livestock	120692	795	123797	818	128606	794	127118	818
Crops	5989	39	5905	39	5357	33	6738	43
Stores	3609	24	3318	22	3749	23	3378	22
TOTAL	209265	1378	213063	1408	215335	1329	220939	1422
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	655400	724633	734868	781317	654529	710050	754763	802773
Buildings, improvements and fixtures	37730	39233	39341	45402	38534	40158	37953	43484
Machinery	78245	79705	79718	80368	76284	78961	83443	83968
Livestock	117366	124019	123944	123651	124682	132531	127405	126831
Produce and goods in store	13772	11953	11987	12422	12663	11044	13612	13900
Quotas and single payment asset value	43888	44865	44865	41200	44984	45281	46378	42480
Credit balances	36848	36569	36401	33055	32825	30847	37064	33481
TOTAL	983248	1060977	1071124	1117414	984501	1048872	1100618	1146917
EXTERNAL LIABILITIES								
Long and medium term loans	53266	60907	60907	64304	63519	65177	57869	62105
Short term loans	10033	10074	10062	9884	10906	10949	10585	10070
Overdrafts	16037	20110	20110	20097	20487	25625	21313	20663
TOTAL	79337	91091	91080	94286	94912	101751	89767	92838
NET WORTH	903911	969886	980044	1023128	889589	947121	1010851	1054079
RETURNS TO CAPITAL								
Owner Equity (%)	91.4		91.6		90.3		91.9	
FBI/Net worth (%)	3.6		2.6		3.3		2.7	
Management and Investment Income	-445		-8911		-2278		-8660	
Return on tenant's capital (%)	-0.2		-4.2		-1.1		-3.9	
Return on all capital (%)	0.0		-0.8		-0.2		-0.8	

Table A4.3 LFA CATTLE & SHEEP FARM RESULTS **ORGANIC**
LAND UTILISATION AND CROP PERFORMANCE

LAND UTILISATION - hectares per farm	<i>Identical sample</i>		<i>Full sample</i>	
	2012/13	2013/14	2012/13	2013/14
Tillage - maincrops				
Wheat	1.1	0.7	2.4	2.8
Barley	2.8	0.7	2.2	0.6
Other cereals	2.0	2.4	1.7	2.6
Oil seed rape	0.0	0.8	0.0	0.7
Linseed	0.0	0.0	0.0	0.0
Peas/Beans	0.2	0.9	0.1	0.8
Potatoes	0.0	0.0	0.0	0.0
Sugarbeet	0.0	0.0	0.0	0.0
Horticulture	0.0	0.0	0.0	0.0
Other crops	0.0	0.0	0.0	0.0
Total cropping	6.0	5.5	6.4	7.5
Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder	1.0	1.7	1.8	2.7
Grassland				
Grazing, hay and silage	139.3	140.5	146.6	141.5
Fallow and land let	1.3	1.3	1.4	1.2
Rough grazing (sole use) (Effective ha.)	45.0	45.0	35.6	51.3
Utilisable agricultural area (Effective ha.)	192.7	194.0	191.8	204.2
Woods, roads and buildings	11.2	11.4	10.4	10.9
Total area (Actual ha. incl. common grazing)	209.9	211.3	209.2	220.8
effective forage area	201.7	207.8	197.2	213.6
Bare land and forage hired in	16.3	20.6	13.2	18.1

CROP PERFORMANCE ***- Yields (tonnes per hectare)**

	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	-	3	-	3	-	4	-	4
Barley	2.6	6	-	4	2.7	7	-	4
Oilseed Rape	-	0	-	1	-	0	-	1
Potatoes	-	0	-	0	-	0	-	0
Sugar Beet	-	0	-	0	-	0	-	0

- Prices (£ per tonne)*

	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	-	3	-	3	-	4	-	4
Barley	220	6	-	4	217	7	-	4
Oilseed Rape	-	0	-	1	-	0	-	1
Potatoes	-	0	-	0	-	0	-	0
Sugar Beet	-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A4.3 LFA CATTLE & SHEEP FARM RESULTS **CONVENTIONAL**
LAND UTILISATION AND CROP PERFORMANCE

LAND UTILISATION - hectares per farm	<i>Identical sample</i>		<i>Full sample</i>	
	2012/13	2013/14	2012/13	2013/14
Tillage - maincrops				
Wheat	0.6	0.3	0.6	0.4
Barley	1.7	2.1	1.5	2.3
Other cereals	0.4	0.4	0.4	1.5
Oil seed rape	0.0	0.0	0.0	0.0
Linseed	0.0	0.0	0.0	0.0
Peas/Beans	0.0	0.0	0.0	0.0
Potatoes	0.0	0.0	0.0	0.0
Sugarbeet	0.0	0.0	0.0	0.0
Horticulture	0.0	0.0	0.0	0.0
Other crops	0.0	0.0	0.0	0.0
Total cropping	2.7	2.8	2.6	4.2
Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder	1.4	1.5	1.4	1.4
Grassland				
Grazing, hay and silage	110.7	109.9	120.7	109.4
Fallow and land let	1.4	1.4	1.4	1.7
Rough grazing (sole use) Effective	35.7	35.7	35.9	38.6
Utilisable agricultural area (Effective ha.)	151.8	151.4	162.0	155.4
Woods, roads and buildings	4.9	4.8	5.0	4.9
Total area (Actual ha. incl. common grazing)	164.5	163.9	178.6	167.2
effective forage area	156.2	156.1	170.2	158.6
Bare land and forage hired in	8.7	9.2	12.3	9.3

CROP PERFORMANCE *

- Yields (tonnes per hectare)	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	5.5	9	4.7	5	-	3	4.0	5
Barley	5.1	16	6.2	16	4.9	9	6.3	14
Oilseed Rape	-	0	-	0	-	0	-	0
Potatoes	-	0	-	0	-	0	-	0
Sugar Beet	-	0	-	0	-	0	-	0
- Prices (£ per tonne)*	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	176	9	154	5	-	3	152	5
Barley	177	16	137	16	178	9	136	14
Oilseed Rape	-	0	-	0	-	0	-	0
Potatoes	-	0	-	0	-	0	-	0
Sugar Beet	-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A4.4 LFA CATTLE & SHEEP FARM RESULTS ORGANIC
STOCKING AND LIVESTOCK PERFORMANCE

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.9	1	1.0	1	0.7	1	0.9	1
Beef cows	35.6	47	35.4	47	33.5	45	37.5	50
Other cattle	44.8	88	39.0	79	45.1	88	45.1	89
Breeding sheep	60.8	758	60.9	759	59.8	746	59.2	738
Other sheep	27.8	585	28.9	614	26.6	562	28.6	608
Pigs	0.0	0	0.0	0	0.0	0	0.0	0
Poultry	0.0	1	0.0	1	0.0	1	0.0	1
Other livestock	0.0	0	0.0	1	0.0	0	0.0	0
TOTAL (L.U.)	169.8		165.1		165.6		171.3	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.9	0.9	0.9	0.8
GLU/forage effective hectare*	0.8	0.8	0.8	0.8

* for organic farms, pigs, poultry and other livestock are deemed to be grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	1	-	1	-	1	-	1
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	1	-	1	-	1	-	1
Dairy calves	-	1	-	1	-	1	-	1
Dairy heifers in calf	-	1	-	0	-	1	-	0
Beef heifers in calf	-	2	-	4	-	2	-	4
Finished cattle	1196	15	1262	16	1232	20	1280	19
Beef store cattle 1-2 yrs	885	24	927	18	877	27	933	19
Beef stores <1 yr	585	10	538	12	589	11	510	13
Ewes	91	11	91	10	83	13	91	10
Ewe hogs	80	10	99	8	82	12	99	8
Finished lambs	67	33	69	34	66	42	68	38
Store lambs	49	15	47	16	49	17	48	17
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	1	-	1	-	1	-	1
Wool (pence per kg)	115	34	85	33	115	44	84	37
Eggs (pence per dozen)	-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A4.4 LFA CATTLE & SHEEP FARM RESULTS CONVENTIONAL
STOCKING AND LIVESTOCK PERFORMANCE

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	1.2	1	0.6	1	0.8	1	1.6	2
Beef cows	24.3	32	23.9	32	27.5	37	24.3	32
Other cattle	41.1	77	40.2	75	40.7	80	42.3	79
Breeding sheep	58.5	730	57.9	723	63.2	789	58.6	732
Other sheep	26.2	568	23.7	513	28.9	633	23.9	515
Pigs	0.0	0	0.0	0	0.0	0	0.0	0
Poultry	0.0	1	0.0	0	0.0	1	0.0	0
Other livestock	0.1	2	0.1	0	0.0	1	0.1	2
TOTAL (L.U.)	151.4		146.5		161.1		150.9	

STOCKING RATES

Stocking rate (LU per eff.ha)	1.0	1.0	1.0	1.0
GLU/forage effective hectare*	1.0	0.9	0.9	1.0

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	5428	7	-	4	-	2	-	4
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	1041	7	978	6	-	2	858	8
Dairy calves	218	5	-	1	-	0	-	2
Dairy heifers in calf	-	1	-	1	-	0	-	1
Beef heifers in calf	1236	5	1054	6	1204	5	1054	6
Finished cattle	1151	32	1206	32	1130	41	1210	37
Beef store cattle 1-2 yrs	854	35	862	33	864	45	855	38
Beef stores <1 yr	661	23	585	27	593	35	592	31
Ewes	113	28	97	29	108	35	95	32
Ewe hogs	87	25	82	27	87	26	83	32
Finished lambs	66	36	69	36	65	47	68	41
Store lambs	47	32	53	25	50	38	53	29
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	24.3	7	-	4	-	2	28.3	6
Wool (pence per kg)	107	36	79	36	107	47	79	41
Eggs (pence per dozen)	-	0	-	0	-	2	-	1

* Yield and price data is implied

Table A5.1 LOWLAND CATTLE & SHEEP FARM RESULTS

ORGANIC

OUTPUTS AND INPUTS

		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		28		28		38		40	
Average farm size (UAA)		136		146		118		173	
Business size (ESU)		30		31		27		43	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	0	0	0	0	0	0	3776	22
	cattle	0	0	0	0	0	0	6242	36
	net quota	0	0	0	0	0	0	0	0
	valuation change	0	0	0	0	0	0	-8457	-49
Other cattle	output	35729	263	37384	257	34942	296	53293	308
	valuation change	6410	47	1582	11	3604	30	-44	0
Sheep -	total output	14895	110	14036	96	13647	115	19306	112
	valuation change	214	2	-1508	-10	-593	-5	-287	-2
Other livestock		230	2	241	2	2530	21	2744	16
Arable crops	output	6084	45	5550	38	4804	41	9336	54
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		4050	30	2634	18	4281	36	6412	37
Miscellaneous (incl. farmhouse benefit value)		19755	145	23225	159	22646	192	22319	129
	- organic grants	565	4	406	3	416	4	284	2
	- other agri-env.payments	16204	119	19200	132	13653	116	21575	125
	- subsidy/single farm payment	29150	214	29289	201	23910	202	34333	199
	FARM REVENUE	133286	980	132039	907	123839	1048	170830	989
INPUTS									
Feeds	purchased concentrates	3243	24	3778	26	4546	38	7880	46
	homegrown concentrates	1283	9	1731	12	2293	19	3275	19
Purchased fodder, Tack and stock keep		1419	10	478	3	1306	11	943	5
Veterinary and medicines		1700	12	1987	14	2062	17	3288	19
Other livestock costs		6517	48	7170	49	6595	56	10839	63
Seeds -	purchased and homegrown	2528	19	2746	19	2059	17	3657	21
Fertilisers		701	5	1286	9	893	8	1961	11
Crop protection		253	2	213	1	206	2	149	1
Other crop costs		968	7	1057	7	770	7	1461	8
Labour	paid incl. paid management	7753	57	7884	54	7712	65	11489	66
	casual	1082	8	784	5	1134	10	2270	13
Machinery	contract	6870	51	6703	46	6747	57	10025	58
	repairs	5773	42	6474	44	4463	38	7157	41
	fuels	5421	40	5679	39	4912	42	7745	45
General farming costs		15238	112	14574	100	14950	126	17210	100
Land expenses		4799	35	7288	50	4019	34	8618	50
Rent		8158	60	8668	60	8086	68	12597	73
	FARM EXPENSES	73703	542	78499	539	72753	616	110564	640
Excess of revenue over expenses		59583	438	53540	368	51086	432	60266	349
Notional inputs									
	- rental value/imputed rent	13746	101	14480	99	15706	133	15274	88
	- unpaid labour	4691	34	4294	29	3642	31	4989	29
	- machinery depreciation	15278	112	15049	103	13437	114	18415	107
		33715	248	33824	232	32785	277	38679	224
NET FARM INCOME (excl. BLSA)		25868	190	19716	135	18301	155	21587	125
NET FARM INCOME (incl. BLSA)		27848	205	20940	144	19689	167	22360	129

Table A5.1 LOWLAND CATTLE & SHEEP FARM RESULTS		CONVENTIONAL							
		Identical sample				Full sample			
		2012/13		2013/14		2012/13		2013/14	
OUTPUTS AND INPUTS									
Sample number		166		166		266		271	
Average farm size (UAA)		119		118		108		140	
Business size (ESU)		30		30		27		42	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	1221	10	0	0	164	2	854	6
	cattle	2019	17	264	2	484	4	49	0
	net quota	0	0	0	0	0	0	0	0
	valuation change	-2030	-17	-269	-2	-502	-5	-45	0
Other cattle	output	38967	328	46012	389	33215	308	63890	456
	valuation change	4087	34	1257	11	3098	29	3707	26
Sheep -	total output	16685	141	18240	154	15331	142	27280	195
	valuation change	1276	11	170	1	2853	26	-672	-5
Other livestock		396	3	550	5	543	5	722	5
Arable crops	output	7504	63	6498	55	5871	54	13554	97
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		4778	40	6550	55	5622	52	8621	62
Miscellaneous (incl. farmhouse benefit value)		15836	133	17906	151	15041	139	18772	134
	- organic grants	0	0	0	0	0	0	0	0
	- other agri-env.payments	5303	45	4999	42	4799	44	6440	46
	- single payment scheme	19407	164	20041	169	18110	168	23460	167
	FARM REVENUE	115449	973	122220	1033	104628	969	166632	1189
INPUTS									
Feeds	purchased concentrates	12171	103	13220	112	8858	82	19033	136
	homegrown concentrates	4066	34	3532	30	2800	26	7555	54
Purchased fodder, Tack and stock keep		1948	16	1600	14	781	7	2186	16
Veterinary and medicines		2838	24	3087	26	2551	24	4175	30
Other livestock costs		7614	64	7457	63	6579	61	10788	77
Seeds -	purchased and homegrown	1293	11	1531	13	1146	11	2547	18
Fertilisers		6271	53	5794	49	5257	49	8470	60
Crop protection		1244	10	1370	12	1048	10	2730	19
Other crop costs		1299	11	1146	10	1114	10	1699	12
Labour	paid incl. paid management	7234	61	7340	62	4774	44	10293	73
	casual	1514	13	1796	15	1268	12	2467	18
Machinery	contract	6395	54	6174	52	5472	51	9156	65
	repairs	5053	43	4969	42	4977	46	7095	51
	fuels	5617	47	5784	49	5126	47	7815	56
General farming costs		11713	99	11536	97	11127	103	14011	100
Land expenses		3642	31	3510	30	3645	34	5218	37
Rent		5888	50	6265	53	5837	54	8254	59
	FARM EXPENSES	85804	723	86111	728	72357	670	123493	881
Excess of revenue over expenses		29645	250	36109	305	32271	299	43139	308
Notional inputs									
	- rental value/imputed rent	13504	114	14332	121	13551	126	16278	116
	- unpaid labour	3648	31	3587	30	3352	31	3828	27
	- machinery depreciation	10000	84	9743	82	9164	85	14376	103
		27153	229	27662	234	26067	241	34482	246
NET FARM INCOME (excl. BLSA)		2493	21	8447	71	6203	57	8657	62
NET FARM INCOME (incl. BLSA)		2466	21	8330	70	6376	59	8632	62

**Table A5.2 LOWLAND CATTLE & SHEEP FARM RESULTS ORGANIC
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL**

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	25868	190	19716	135	18301	155	21587	125
plus unpaid labour (excludes farmer and spouse)	4691	34	4294	29	3642	31	4989	29
plus imputed rent and rental value	13559	100	14334	98	15340	130	15172	88
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	179	1	179	1	132	1	425	2
minus insurance repairs & net interest payments	6374	47	6984	48	5541	47	7028	41
minus build & works depreciation	3243	24	3690	25	3337	28	3468	20
minus non-agric activity and director costs	554	4	1416	10	801	7	991	6
FARM BUSINESS INCOME	33770	248	26076	179	27472	232	29837	173
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	1.7		1.6		1.8		1.9	
of which farmer & spouse	1.1		1.0		1.1		1.1	
of which paid family labour	0.1		0.1		0.1		0.1	
of which unpaid labour	0.2		0.2		0.2		0.2	
Notional value of farmer/spouse labour	20011		20035		20660		20893	
Value of paid family labour	1274		1978		1001		2545	
Labour income per Annual Labour Unit	16404		12466		11773		13110	
Family labour income per Family Work Unit	13858		8458		7942		7488	
Value of paid managerial input	146		174		92		122	
TENANT'S CAPITAL								
Machinery	82172	604	91738	630	69843	591	102334	592
Livestock	95554	702	100251	688	88928	752	136335	789
Crops	6883	51	7377	51	7110	60	10813	63
Stores	2940	22	3067	21	2517	21	4907	28
TOTAL	187548	1379	202432	1390	168398	1425	254389	1472
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	879652	970396	970453	1066655	1041351	1147302	1005020	1110564
Buildings, improvements and fixtures	36104	36526	37216	40330	37036	36645	33013	36191
Machinery	73996	90349	90349	93127	62611	77076	101260	103409
Livestock	91234	99873	99597	100904	86742	91113	140338	132332
Produce and goods in store	11520	14050	14050	13525	13111	12916	18122	18321
Quotas and single payment asset value	42738	39725	39725	38898	33939	32236	46820	45713
Credit balances	23124	19378	21404	26182	26078	25606	27819	37881
TOTAL	1158366	1270297	1272793	1379621	1300868	1422893	1372392	1484410
EXTERNAL LIABILITIES								
Long and medium term loans	137486	141629	142343	145087	113972	124396	132740	145525
Short term loans	15803	20453	20690	18743	13916	16731	26653	24858
Overdrafts	19843	18446	18545	18844	20641	19811	29699	24685
TOTAL	173131	180528	181578	182675	148529	160938	189092	195069
NET WORTH	985235	1089769	1091214	1196947	1152339	1261955	1183300	1289341
RETURNS TO CAPITAL								
Owner Equity (%)	85.8		86.8		88.7		86.9	
FBI/Net worth (%)	3.4		2.4		2.4		2.5	
Management and Investment Income	7984		1078		-878		1589	
Return on tenant's capital (%)	4.3		0.5		-0.5		0.6	
Return on all capital (%)	0.7		0.1		-0.1		0.1	

**Table A5.2 LOWLAND CATTLE & SHEEP FARM RESULTS CONVENTIONAL
INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL**

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	2493	21	8447	71	6203	57	8657	62
plus unpaid labour (excludes farmer and spouse)	3648	31	3587	30	3352	31	3828	27
plus imputed rent and rental value	13174	111	13874	117	13309	123	15864	113
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	282	2	282	2	203	2	357	3
minus insurance repairs & net interest payments	2170	18	2647	22	2526	23	4179	30
minus build & works depreciation	3807	32	3977	34	3093	29	4585	33
minus non-agric activity and director costs	577	5	435	4	410	4	646	5
FARM BUSINESS INCOME	12478	105	18568	157	16632	154	18580	133
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	1.6		1.6		1.5		1.8	
of which farmer & spouse	1.0		1.0		1.0		1.1	
of which paid family labour	0.1		0.1		0.0		0.1	
of which unpaid labour	0.2		0.2		0.2		0.2	
Notional value of farmer/spouse labour	20204		20545		20411		21672	
Value of paid family labour	1275		1130		849		1413	
Labour income per Annual Labour Unit	2942		6613		4417		5789	
Family labour income per Family Work Unit	-5882		-697		-1954		-4018	
Value of paid managerial input	4		5		3		34	
TENANT'S CAPITAL								
Machinery	53818	454	56124	474	50709	470	80526	575
Livestock	99637	840	101785	860	87835	814	140675	1004
Crops	8572	72	8455	71	7999	74	10995	78
Stores	5953	50	5689	48	5125	47	11584	83
TOTAL	167981	1416	172054	1454	151668	1405	243780	1740
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	740315	814917	819371	906072	811162	896897	991682	1087812
Buildings, improvements and fixtures	35454	35529	35529	37576	28985	28978	39435	44046
Machinery	52778	54858	54858	57389	49526	51891	77440	83613
Livestock	97937	101337	101309	102262	85163	90508	139165	142185
Produce and goods in store	19067	15491	15431	16540	15380	13875	22851	24928
Quotas and single payment asset value	29487	26732	26732	26453	27066	25106	31790	31056
Credit balances	37329	33982	34335	28341	31684	29127	32211	31812
TOTAL	1012367	1082846	1087566	1174633	1048966	1136384	1334574	1445452
EXTERNAL LIABILITIES								
Long and medium term loans	40324	48616	45771	49503	49082	58366	61927	68832
Short term loans	13035	12739	12939	14699	11191	10741	22623	27844
Overdrafts	18280	16043	16039	13909	16540	14270	28634	26910
TOTAL	71639	77398	74749	78111	76813	83378	113184	123585
NET WORTH	940728	1005448	1012817	1096521	972153	1053006	1221391	1321867
RETURNS TO CAPITAL								
Owner Equity (%)	92.9		93.4		92.7		91.5	
FBI/Net worth (%)	1.3		1.8		1.7		1.5	
Management and Investment Income	-17734		-12211		-14032		-13005	
Return on tenant's capital (%)	-10.6		-7.1		-9.3		-5.3	
Return on all capital (%)	-1.8		-1.1		-1.3		-1.0	

**Table A5.3 LOWLAND CATTLE & SHEEP FARM RESULTS ORGANIC
LAND UTILISATION AND CROP PERFORMANCE**

LAND UTILISATION - hectares per farm		<i>Identical sample</i>		<i>Full sample</i>					
		2012/13	2013/14	2012/13	2013/14				
Tillage - maincrops	Wheat	0.8	0.8	1.0	0.9				
	Barley	2.6	3.0	2.0	4.4				
	Other cereals	4.0	4.1	2.2	6.2				
	Oil seed rape	0.0	0.4	0.0	0.3				
	Linseed	0.0	0.0	0.0	0.0				
	Peas/Beans	0.5	0.5	0.4	1.0				
	Potatoes	0.0	0.0	0.0	0.0				
	Sugarbeet	0.0	0.0	0.0	0.0				
	Horticulture	0.0	0.0	0.0	0.0				
	Other crops	0.0	0.0	0.0	0.0				
	Total cropping	8.0	8.8	5.6	12.8				
	Set-aside	0.0	0.0	0.0	0.0				
Tillage - fodder		5.3	5.2	3.5	5.7				
Grassland	Grazing, hay and silage	107.4	104.4	103.8	131.5				
Fallow and land let		2.7	3.9	3.0	5.4				
Rough grazing	Effective	12.6	23.3	2.3	17.4				
Utilisable agricultural area (Effective ha.)		136.0	145.6	118.2	172.8				
Woods, roads and buildings		4.3	4.3	5.1	3.9				
TOTAL AREA (Actual ha.)		140.3	150.0	123.3	176.8				
effective forage area		126.7	134.2	112.6	155.6				
Bare land and forage hired in		1.4	1.3	3.0	1.0				
CROP PERFORMANCE *									
- Yields (tonnes per hectare)		t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat		-	4	-	3	4.2	6	-	4
Barley		3.1	5	3.2	5	2.9	6	3.9	11
Oilseed Rape		-	0	-	1	-	0	-	1
Potatoes		-	0	-	0	-	0	-	0
Sugar Beet		-	0	-	0	-	0	-	0
- Prices (£ per tonne)*		£/t	n	£/t	n	£/t	n	£/t	n
Wheat		-	4	-	3	248	6	-	4
Barley		237	5	212	5	220	6	216	11
Oilseed Rape		-	0	-	1	-	0	-	1
Potatoes		-	0	-	0	-	0	-	0
Sugar Beet		-	0	-	0	-	0	-	0

* Yield and price data is implied

**Table A5.3 LOWLAND CATTLE & SHEEP FARM RESULTS CONVENTIONAL
LAND UTILISATION AND CROP PERFORMANCE**

LAND UTILISATION - hectares per farm		<i>Identical sample</i>		<i>Full sample</i>	
		2012/13	2013/14	2012/13	2013/14
Tillage - maincrops	Wheat	2.5	1.6	2.4	3.3
	Barley	3.8	4.7	3.6	9.2
	Other cereals	0.5	0.4	0.4	0.8
	Oil seed rape	0.2	0.1	0.0	0.3
	Linseed	0.0	0.0	0.0	0.1
	Peas/Beans	0.1	0.1	0.0	0.4
	Potatoes	0.0	0.0	0.0	0.0
	Sugarbeet	0.0	0.0	0.0	0.0
	Horticulture	0.0	0.0	0.0	0.0
	Other crops	0.0	0.0	0.0	0.5
	Total cropping	7.1	7.0	6.4	14.8
	Set-aside	0.0	0.0	0.0	0.0
Tillage - fodder		1.9	1.9	1.9	4.1
Grassland	Grazing, hay and silage	92.6	92.5	91.0	108.4
Fallow and land let		6.5	6.5	7.1	6.7
Rough grazing	Effective	10.5	10.4	1.6	6.2
Utilisable agricultural area (Effective ha.)		118.6	118.4	108.0	140.1
Woods, roads and buildings		4.2	4.3	4.7	5.1
TOTAL AREA (Actual ha.)		123.1	122.6	112.9	145.2
effective forage area		108.2	109.1	97.5	123.8
Bare land and forage hired in		3.3	4.5	5.1	8.4

CROP PERFORMANCE ***- Yields (tonnes per hectare)**

	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	6.2	13	6.4	10	6.1	22	6.8	19
Barley	4.7	19	5.8	20	5.0	27	5.8	29
Oilseed Rape	-	1	-	3	-	0	2.8	6
Potatoes	-	1	-	1	-	2	-	2
Sugar Beet	-	0	-	0	-	0	-	1

- Prices (£ per tonne)*

	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	186	13	155	10	183	22	157	19
Barley	175	19	136	20	172	27	133	29
Oilseed Rape	-	1	-	3	-	0	283	6
Potatoes	-	1	-	1	-	2	-	2
Sugar Beet	-	0	-	0	-	0	-	1

* Yield and price data is implied

Table A5.4 LOWLAND CATTLE & SHEEP FARM RESULTS ORGANIC STOCKING AND LIVESTOCK PERFORMANCE

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	0.0	0	1.5	1
Beef cows	25.6	34	25.6	34	22.2	30	33.3	44
Other cattle	52.6	95	54.8	98	49.9	89	64.7	118
Breeding sheep	17.6	167	17.1	163	18.5	177	26.4	253
Other sheep	6.3	138	6.4	139	7.2	154	9.3	189
Pigs	0.1	1	0.1	2	0.4	3	1.6	10
Poultry	0.0	0	0.0	0	0.1	81	0.1	32
Other livestock	0.0	3	0.0	3	0.0	2	0.0	3
TOTAL (L.U.)	102.3		104.1		98.5		136.8	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.8	0.7	0.8	0.8
GLU/forage effective hectare*	0.8	0.8	0.9	0.9

* for organic farms, pigs, poultry and other livestock are deemed to be grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	0	-	2
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	0	-	2
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	0	-	0	-	2
Beef heifers in calf	-	0	-	0	-	0	-	0
Finished cattle	1215	19	1257	18	1218	25	1241	26
Beef store cattle 1-2 yrs	823	8	796	8	856	11	798	14
Beef stores <1 yr	424	6	572	6	442	7	494	11
Ewes	106	6	-	4	88	6	183	6
Ewe hogs	-	1	-	1	-	0	-	3
Finished lambs	73	16	76	16	75	20	77	23
Store lambs	-	3	45	5	54	5	45	8
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	0	-	2
Wool (pence per kg)	126	13	89	13	138	16	92	19
Eggs (pence per dozen)	-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A5.4 LOWLAND CATTLE & SHEEP FARM RESULTS CONVENTIONAL STOCKING AND LIVESTOCK PERFORMANCE

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.8	1	0.0	0	0.1	0	0.3	0
Beef cows	21.0	28	21.3	28	20.0	27	22.5	30
Other cattle	47.0	88	46.6	87	40.1	75	64.5	115
Breeding sheep	22.4	215	22.8	219	23.7	226	33.0	315
Other sheep	8.4	173	8.5	177	8.7	186	12.5	262
Pigs	0.0	0	0.0	0	0.1	0	0.0	0
Poultry	0.1	8	0.1	7	0.2	13	0.1	7
Other livestock	0.0	6	0.0	0	0.0	4	0.0	6
TOTAL (L.U.)	99.9		99.5		92.9		133.0	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.8	0.8	0.9	0.9
GLU/forage effective hectare*	0.9	0.9	1.0	1.1

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	4	-	0	-	2	-	0
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	4	-	2	-	2	-	4
Dairy calves	-	1	-	0	-	0	-	1
Dairy heifers in calf	-	4	-	1	11801	5	-	3
Beef heifers in calf	1143	7	-	4	1099	7	1276	8
Finished cattle	1130	26	1195	24	1093	35	1230	35
Beef store cattle 1-2 yrs	809	26	829	28	795	36	811	40
Beef stores <1 yr	627	21	515	22	965	24	614	31
Ewes	74	15	70	11	77	16	76	19
Ewe hogs	149	12	135	8	111	14	103	17
Finished lambs	76	25	78	25	74	36	78	37
Store lambs	57	18	54	21	55	25	54	30
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	4	-	0	-	2	-	1
Wool (pence per kg)	127	24	90	24	124	35	3153	36
Eggs (pence per dozen)	-	2	-	2	235	5	-	4

* Yield and price data is implied

Table A6.1 MIXED FARM RESULTS
OUTPUTS AND INPUTS

		ORGANIC							
		Identical sample				Full sample			
		2012/13		2013/14		2012/13		2013/14	
Sample number		12		12		26		29	
Average farm size (UAA)		193		190		210		183	
Business size (ESU)		80		81		88		72	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	1396	7	1628	9	8974	43	674	4
	cattle	194	1	-575	-3	-394	-2	-238	-1
	net quota	0	0	0	0	0	0	0	0
	valuation change	8	0	-62	0	86	0	-26	0
Other cattle	output	37603	195	43589	230	50827	242	33429	182
	valuation change	8289	43	6612	35	1430	7	8480	46
Sheep -	total output	18972	99	19371	102	17328	83	16285	89
	valuation change	-772	-4	1469	8	206	1	-1236	-7
Other livestock		23262	121	23729	125	19066	91	20315	111
Arable crops	output	41520	216	36301	191	51418	245	47657	260
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		3610	19	7073	37	5645	27	8041	44
Miscellaneous (incl. farmhouse benefit value)		23866	124	28855	152	31204	149	23181	126
	- organic grants	515	3	0	0	333	2	45	0
	- other agri-env.payments	19985	104	18638	98	21409	102	21665	118
	- subsidy/single farm payment	37455	195	38464	203	38699	184	36807	201
	FARM REVENUE	215903	1122	225091	1185	246232	1173	215079	1173
INPUTS									
Feeds	purchased concentrates	17381	90	19125	101	15760	75	16299	89
	homegrown concentrates	3674	19	3565	19	4508	21	3560	19
Purchased fodder, Tack and stock keep		1193	6	1248	7	2361	11	949	5
Veterinary and medicines		2910	15	2956	16	3675	18	2463	13
Other livestock costs		10623	55	11687	62	13513	64	10515	57
Seeds -	purchased and homegrown	10082	52	13316	70	10967	52	11732	64
Fertilisers		1673	9	2204	12	2426	12	3145	17
Crop protection		75	0	334	2	1166	6	710	4
Other crop costs		4031	21	3916	21	4256	20	3311	18
Labour	paid incl. paid management	31034	161	32358	170	28396	135	22803	124
	casual	2033	11	2185	12	5444	26	3768	21
Machinery	contract	13497	70	15249	80	14136	67	13749	75
	repairs	7392	38	8878	47	9300	44	8888	48
	fuels	8492	44	9489	50	11104	53	9001	49
General farming costs		19388	101	23173	122	25061	119	19562	107
Land expenses		8040	42	12675	67	10015	48	11647	64
Rent		13870	72	14074	74	15480	74	13008	71
	FARM EXPENSES	155389	807	176431	929	177566	846	155111	846
Excess of revenue over expenses		60514	314	48660	256	68666	327	59968	327
Notional inputs									
	- rental value/imputed rent	24550	128	24551	129	24304	116	26095	142
	- unpaid labour	4187	22	4395	23	5602	27	3585	20
	- machinery depreciation	24169	126	26096	137	21976	105	21421	117
		52906	275	55042	290	51882	247	51101	279
NET FARM INCOME (excl. BLSA)		7608	40	-6383	-34	16784	80	8867	48
NET FARM INCOME (incl. BLSA)		8145	42	-4707	-25	17886	85	9700	53

Table A6.1 MIXED FARM RESULTS
OUTPUTS AND INPUTS

		CONVENTIONAL							
		<i>Identical sample</i>				<i>Full sample</i>			
		2012/13		2013/14		2012/13		2013/14	
Sample number		94		94		149		196	
Average farm size (UAA)		180		173		187		152	
Business size (ESU)		87		84		87		72	
OUTPUTS		£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
Dairy -	milk output	0	0	0	0	3919	21	0	0
	cattle	0	0	0	0	1034	6	0	0
	net quota	0	0	0	0	0	0	0	0
	valuation change	0	0	0	0	-1257	-7	0	0
Other cattle	output	69797	388	72271	418	71580	382	53734	354
	valuation change	2266	13	9037	52	12217	65	3881	26
Sheep -	total output	15328	85	19074	110	16631	89	13713	90
	valuation change	2188	12	-555	-3	1423	8	-646	-4
Other livestock		2519	14	2919	17	8008	43	5144	34
Arable crops	output	87892	489	73019	422	76222	407	62467	411
	protein/energy support	0	0	0	0	0	0	0	0
By products forage and cults		16002	89	15442	89	14779	79	15684	103
Miscellaneous (incl. farmhouse benefit value)		18002	100	18790	109	22979	123	22733	150
	- organic grants	0	0	0	0	0	0	0	0
	- other agri-env.payments	8177	45	8223	48	9056	48	7439	49
	- single payment scheme	34030	189	33977	196	34228	183	31100	205
	FARM REVENUE	256202	1425	252196	1458	270819	1446	215249	1416
INPUTS									
Feeds	purchased concentrates	14401	80	16594	96	15149	81	13774	91
	homegrown concentrates	11372	63	11733	68	11318	60	9882	65
Purchased fodder, Tack and stock keep		829	5	813	5	1147	6	1460	10
Veterinary and medicines		3298	18	3235	19	3646	19	2855	19
Other livestock costs		12961	72	13095	76	15141	81	9868	65
Seeds -	purchased and homegrown	6659	37	7880	46	6080	32	7306	48
Fertilisers		24656	137	25036	145	20981	112	20154	133
Crop protection		15242	85	11419	66	12041	64	9765	64
Other crop costs		2819	16	2519	15	4175	22	2751	18
Labour	paid incl. paid management	13229	74	13468	78	12751	68	10714	70
	casual	1589	9	891	5	3010	16	1655	11
Machinery	contract	11270	63	10338	60	9184	49	9997	66
	repairs	10041	56	10996	64	11535	62	9311	61
	fuels	12086	67	12550	73	14675	78	11655	77
General farming costs		20324	113	20208	117	22583	121	16767	110
Land expenses		5695	32	6436	37	5913	32	5792	38
Rent		12720	71	13335	77	12398	66	10771	71
	FARM EXPENSES	179190	996	180546	1043	181727	970	154477	1016
Excess of revenue over expenses		77012	428	71650	414	89091	476	60772	400
Notional inputs									
	- rental value/imputed rent	20765	115	21913	127	20539	110	21454	141
	- unpaid labour	6997	39	6666	39	10579	56	8635	57
	- machinery depreciation	20246	113	20994	121	22392	120	20623	136
		48009	267	49572	286	53510	286	50711	334
NET FARM INCOME (excl. BLSA)		29003	161	22078	128	35581	190	10061	66
NET FARM INCOME (incl. BLSA)		29384	163	22001	127	35897	192	10028	66

Table A6.2 MIXED FARM RESULTS

ORGANIC

INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	7608	40	-6383	-34	16784	80	8867	48
plus unpaid labour (excludes farmer and spouse)	4187	22	4395	23	5602	27	3585	20
plus imputed rent and rental value	24321	126	24176	127	24131	115	25885	141
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	500	3	500	3	923	4	517	3
minus insurance repairs & net interest payments	3159	16	3362	18	5099	24	5905	32
minus build & works depreciation	8726	45	8780	46	6774	32	7100	39
minus non-agric activity and director costs	0	0	1058	6	0	0	438	2
FARM BUSINESS INCOME	23730	123	8489	45	33721	161	24377	133
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	2.8		2.9		2.9		2.6	
of which farmer & spouse	1.1		1.0		1.1		1.1	
of which paid family labour	0.1		0.1		0.1		0.0	
of which unpaid labour	0.2		0.2		0.3		0.2	
Notional value of farmer/spouse labour	20004		20155		20082		22413	
Value of paid family labour	1120		1597		2855		730	
Labour income per Annual Labour Unit	9867		4854		13460		9076	
Family labour income per Family Work Unit	-7282		-20649		1889		-5157	
Value of paid managerial input	221		276		102		172	
TENANT'S CAPITAL								
Machinery	133346	693	149164	785	122216	582	120986	660
Livestock	104377	542	112825	594	121114	577	101266	552
Crops	29784	155	29957	158	33568	160	25363	138
Stores	12268	64	13304	70	12378	59	11739	64
TOTAL	279774	1453	305250	1607	289277	1378	259355	1414
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	1297393	1428680	1428896	1502011	1425821	1566729	1701571	1688533
Buildings, improvements and fixtures	73007	68170	68170	69974	60515	56805	59819	61390
Machinery	127100	139592	139592	158737	116658	127775	117385	124587
Livestock	100101	108653	107803	117846	119615	122613	96529	106003
Produce and goods in store	45879	40424	40424	46449	49095	50628	39982	42677
Quotas and single payment asset value	56875	51703	51703	50911	55808	51525	49736	49118
Credit balances	35123	30926	30847	59672	47690	39223	44704	54755
TOTAL	1735477	1868149	1867435	2005599	1875201	2015298	2109726	2127063
EXTERNAL LIABILITIES								
Long and medium term loans	95074	99927	99927	121589	116929	133624	156848	166250
Short term loans	32550	39870	41306	39694	30744	36428	31403	32556
Overdrafts	10475	8861	8861	8308	16150	13403	6401	8258
TOTAL	138099	148659	150094	169591	163823	183455	194652	207064
NET WORTH	1597378	1719491	1717341	1836008	1711378	1831843	1915074	1919999
RETURNS TO CAPITAL								
Owner Equity (%)	92.0		91.5		90.9		90.3	
FBI/Net worth (%)	1.5		0.5		2.0		1.3	
Management and Investment Income	-11638		-24586		-2094		-12542	
Return on tenant's capital (%)	-4.2		-8.1		-0.7		-4.8	
Return on all capital (%)	-0.7		-1.3		-0.1		-0.6	

Table A6.2 MIXED FARM RESULTS

CONVENTIONAL

INCOME MEASURES AND RETURNS TO LABOUR & CAPITAL

INCOME MEASURES	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha	£/farm	£/ha
NET FARM INCOME (excl. BLSA)	29003	161	22078	128	35581	190	10061	66
plus unpaid labour (excludes farmer and spouse)	6997	39	6666	39	10579	56	8635	57
plus imputed rent and rental value	20531	114	21787	126	20159	108	21249	140
plus semi-integrated non-agric activities output	0	0	0	0	0	0	0	0
minus imputed rent on farmhouse & farm cottages	447	2	447	3	526	3	383	3
minus insurance repairs & net interest payments	6537	36	6904	40	7463	40	5379	35
minus build & works depreciation	4373	24	4828	28	4648	25	5595	37
minus non-agric activity and director costs	523	3	610	4	175	1	618	4
FARM BUSINESS INCOME	44650	248	37742	218	53508	286	27970	184
LABOUR USE AND LABOUR INCOMES								
Annual Labour Units per farm	2.4		2.3		2.4		2.1	
of which farmer & spouse	1.3		1.3		1.2		1.1	
of which paid family labour	0.1		0.1		0.1		0.1	
of which unpaid labour	0.3		0.3		0.5		0.4	
Notional value of farmer/spouse labour	25907		26601		23571		22127	
Value of paid family labour	1207		1324		2475		2019	
Labour income per Annual Labour Unit	12975		9744		17184		6631	
Family labour income per Family Work Unit	7683		2283		14230		-4147	
Value of paid managerial input	3		0		416		13	
TENANT'S CAPITAL								
Machinery	118155	657	125096	723	127498	681	118550	780
Livestock	134839	750	141918	820	142516	761	111665	735
Crops	51665	287	47929	277	39270	210	32627	215
Stores	26397	147	23470	136	22119	118	20259	133
TOTAL	331056	1841	338414	1956	331402	1769	283102	1863
ASSETS								
	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value	Opening Value	Closing Value
Land and Property	1380124	1529958	1530065	1683401	1159036	1290539	1351295	1469150
Buildings, improvements and fixtures	40177	42004	42004	46445	39669	42881	51199	52953
Machinery	115356	120954	120954	129238	125238	129758	114925	122176
Livestock	132460	137217	137710	146126	136073	148959	110043	113286
Produce and goods in store	85389	78269	78307	68285	69976	65529	58243	54071
Quotas and single payment asset value	50699	47092	47092	45528	48279	46563	42637	41376
Credit balances	63634	57061	57167	61271	54220	45554	45391	42852
TOTAL	1867840	2012555	2013300	2180294	1632491	1769783	1773735	1895865
EXTERNAL LIABILITIES								
Long and medium term loans	118461	124789	124789	123335	140678	152198	94991	99071
Short term loans	37452	31259	32003	35371	36734	30780	24757	28311
Overdrafts	13705	16721	16733	18839	42490	44200	19026	21101
TOTAL	169618	172769	173525	177545	219902	227178	138773	148484
NET WORTH	1698222	1839786	1839775	2002750	1412588	1542605	1634962	1747381
RETURNS TO CAPITAL								
Owner Equity (%)	91.4		91.9		87.2		92.2	
FBI/Net worth (%)	2.6		2.1		3.8		1.7	
Management and Investment Income	3479		-4600		12742		-12086	
Return on tenant's capital (%)	1.1		-1.4		3.8		-4.3	
Return on all capital (%)	0.2		-0.2		0.8		-0.7	

Table A6.3 MIXED FARM RESULTS

ORGANIC

LAND UTILISATION AND CROP PERFORMANCE

LAND UTILISATION - hectares per farm		<i>Identical sample</i>		<i>Full sample</i>					
		2012/13	2013/14	2012/13	2013/14				
Tillage - maincrops	Wheat	16.3	15.0	19.8	16.3				
	Barley	12.9	6.1	12.3	8.4				
	Other cereals	23.8	28.1	15.4	16.6				
	Oil seed rape	0.0	0.0	0.0	0.5				
	Linseed	0.0	0.0	0.9	0.5				
	Peas/Beans	1.5	4.1	6.4	6.1				
	Potatoes	0.9	0.6	1.1	1.0				
	Sugarbeet	0.0	0.0	0.0	0.0				
	Horticulture	0.9	1.2	0.9	0.9				
	Other crops	0.6	1.3	2.4	3.1				
	Total cropping	56.9	56.5	59.2	53.4				
	Set-aside	0.0	0.0	0.0	0.0				
Tillage - fodder		3.7	4.9	5.5	4.1				
Grassland	Grazing, hay and silage	125.7	116.6	136.0	111.7				
Fallow and land let		4.2	9.9	7.6	12.9				
Rough grazing	Effective	2.0	2.0	1.7	1.2				
Utilisable agricultural area (Effective ha.)		192.5	189.9	209.9	183.4				
Woods, roads and buildings		9.2	9.2	8.5	8.6				
TOTAL AREA (Actual ha.)		201.7	199.1	218.4	192.0				
effective forage area		133.7	125.8	147.1	118.5				
Bare land and forage hired in		2.3	2.3	4.0	1.4				
CROP PERFORMANCE *									
- Yields (tonnes per hectare)		t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat		2.2	6	2.6	6	2.8	14	3.5	16
Barley		2.0	5	-	3	2.7	12	2.9	11
Oilseed Rape		-	0	-	0	-	0	-	1
Potatoes		-	2	-	2	-	4	-	4
Sugar Beet		-	0	-	0	-	0	-	0
- Prices (£ per tonne)*		£/t	n	£/t	n	£/t	n	£/t	n
Wheat		312	6	270	6	289	14	246	16
Barley		298	5	-	3	262	12	241	11
Oilseed Rape		-	0	-	0	-	0	-	1
Potatoes		-	2	-	2	-	4	-	4
Sugar Beet		-	0	-	0	-	0	-	0

* Yield and price data is implied

Table A6.3 MIXED FARM RESULTS
LAND UTILISATION AND CROP PERFORMANCE

CONVENTIONAL

LAND UTILISATION - hectares per farm	<i>Identical sample</i>		<i>Full sample</i>					
	2012/13	2013/14	2012/13	2013/14				
Tillage - maincrops								
Wheat	38.4	29.1	36.5	23.4				
Barley	21.3	22.0	18.8	23.2				
Other cereals	6.0	9.5	2.3	5.7				
Oil seed rape	9.9	9.6	8.5	8.0				
Linseed	0.6	1.7	0.7	0.7				
Peas/Beans	1.3	2.3	1.7	2.9				
Potatoes	0.3	0.2	0.5	0.3				
Sugarbeet	0.0	0.0	1.2	0.3				
Horticulture	0.0	0.0	0.0	0.1				
Other crops	0.0	0.0	0.0	0.1				
Total cropping	77.8	74.4	70.1	64.8				
Set-aside	0.0	0.0	0.0	0.0				
Tillage - fodder	3.6	4.7	5.5	3.7				
Grassland								
Grazing, hay and silage	91.1	87.0	99.2	74.0				
Fallow and land let	6.9	6.5	6.8	8.7				
Rough grazing								
Effective	0.5	0.5	5.7	0.8				
Utilisable agricultural area (Effective ha.)	179.8	173.0	187.3	152.0				
Woods, roads and buildings	5.5	5.5	7.4	6.8				
TOTAL AREA (Actual ha.)	185.5	178.6	194.9	158.8				
effective forage area	101.6	104.0	116.3	85.0				
Bare land and forage hired in	6.5	11.8	6.0	6.8				
CROP PERFORMANCE *								
- Yields (tonnes per hectare)	t/ha	n	t/ha	n	t/ha	n	t/ha	n
Wheat	6.0	12	7.0	12	6.2	25	7.1	29
Barley	5.1	12	5.8	12	5.1	26	5.9	29
Oilseed Rape	3.1	9	3.3	8	3.1	18	2.7	24
Potatoes	19.9	5	27.4	5	22.8	7	26.2	6
Sugar Beet	-	0	-	0	72.5	9	-	1
- Prices (£ per tonne)*	£/t	n	£/t	n	£/t	n	£/t	n
Wheat	184	12	157	12	177	25	156	29
Barley	176	12	137	12	175	26	137	29
Oilseed Rape	378	9	305	8	368	18	304	24
Potatoes	266	5	153	5	246	7	155	6
Sugar Beet	-	0	-	0	28	9	-	1

* Yield and price data is implied

**Table A6.4 MIXED FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE**

ORGANIC

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	1.7	2	1.6	2	4.8	5	0.7	1
Beef cows	24.3	32	24.7	33	27.2	36	22.6	30
Other cattle	51.2	94	51.2	97	57.5	103	43.7	80
Breeding sheep	23.0	219	24.0	230	19.9	193	20.9	202
Other sheep	8.1	172	8.8	180	7.2	145	7.5	156
Pigs	0.9	5	0.9	7	7.9	51	6.9	41
Poultry	17.2	1091	16.5	1067	8.8	575	8.5	827
Other livestock	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL (L.U.)	126.5		127.7		133.3		110.8	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.7	0.7	0.6	0.6
GLU/forage effective hectare*	0.9	1.0	0.9	0.9

* for organic farms, pigs, poultry and other livestock are deemed to be grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	1	-	1	-	2	-	1
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	1	-	1	-	2	-	1
Dairy calves	-	0	-	0	-	0	-	0
Dairy heifers in calf	-	0	-	1	-	0	-	1
Beef heifers in calf	-	0	-	0	-	1	-	1
Finished cattle	1145	11	1270	10	1142	19	1315	24
Beef store cattle 1-2 yrs	-	3	-	2	923	10	-	4
Beef stores <1 yr	-	1	-	1	513	5	-	1
Ewes	-	2	-	0	-	3	-	1
Ewe hogs	-	0	-	2	-	0	-	2
Finished lambs	78	8	80	8	89	13	78	15
Store lambs	-	2	-	2	-	4	-	2
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	1	-	1	-	2	-	1
Wool (pence per kg)	114	7	108	7	118	13	113	14
Eggs (pence per dozen)	-	3	-	3	203	5	227	6

* Yield and price data is implied

Table A6.4 MIXED FARM RESULTS
STOCKING AND LIVESTOCK PERFORMANCE

CONVENTIONAL

LIVESTOCK CARRIED - L.U. per farm	<i>Identical sample</i>				<i>Full sample</i>			
	2012/13		2013/14		2012/13		2013/14	
	LU	No's	LU	No's	LU	No's	LU	No's
Dairy cows	0.0	0	0.0	0	1.8	2	0.0	0
Beef cows	23.7	32	23.3	31	17.8	24	18.4	25
Other cattle	68.4	123	69.6	124	84.9	143	54.8	98
Breeding sheep	23.3	226	23.3	222	24.9	245	17.3	165
Other sheep	9.4	200	8.9	200	11.1	221	6.9	151
Pigs	3.7	22	3.1	19	1.1	8	5.4	34
Poultry	0.2	29	0.2	30	4.5	310	1.1	81
Other livestock	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL (L.U.)	128.7		128.4		145.9		104.0	

STOCKING RATES

Stocking rate (LU per eff.ha)	0.7	0.7	0.8	0.7
GLU/forage effective hectare*	1.3	1.2	1.3	1.2

* for conventional farms, pigs, poultry and other livestock are deemed to be non-grazing livestock

LIVESTOCK PERFORMANCE

- Yield*	litres	n	litres	n	litres	n	litres	n
Milk yield/cow	-	0	-	0	-	3	-	0
- Prices (£ per head)*	£/head	n	£/head	n	£/head	n	£/head	n
Dairy cows	-	0	-	0	-	3	-	0
Dairy calves	-	0	-	0	-	3	-	0
Dairy heifers in calf	-	0	-	0	-	2	-	1
Beef heifers in calf	-	1	-	2	-	2	959	5
Finished cattle	1134	12	1218	12	1149	26	1205	28
Beef store cattle 1-2 yrs	877	11	902	11	1025	24	892	25
Beef stores <1 yr	393	7	482	11	379	18	500	20
Ewes	73	7	83	8	84	11	82	10
Ewe hogs	111	8	82	6	93	9	82	8
Finished lambs	78	11	78	12	76	21	80	25
Store lambs	50	8	51	11	52	14	57	20
Finished Pigs	-	0	-	0	-	0	-	0
- Prices (pence per unit)*	p/unit	n	p/unit	n	p/unit	n	p/unit	n
Milk (pence per litre)	-	0	-	0	-	3	-	0
Wool (pence per kg)	127	12	96	10	127	21	99	24
Eggs (pence per dozen)	-	3	-	3	212	9	-	4

* Yield and price data is implied

Appendix 2 Detailed Gross Margin and Net Margin Data

Table A8.1 Organic dairy gross and net margins (£/cow), 2013/14 (conventional for comparison)

Herd characteristics	<100 cows	>100 cows	North Eng	Central Eng	SWest Eng	Wales	Top 5*	All org. herds	Conventional**
	2013/14	2013/14	2013/14	2013/14	2013/14	2013/14	2013/14	2013/14	2013/14
Number of herds	21	20	9	8	21	<5 (3)	5	41	221
Average farm area - actual ha	143	213	151	200	185	-	120	177	128
-effective ha	131	206	136	191	178	-	117	167	121
Average size of the farm business (ES)	85	205	115	180	144	-	122	143	150
Average size of herd (dairy cows)	61	177	88	149	118	-	108	117	121
Average milk yield (litres per cow)	5570	6304	6025	6194	5860	-	7135	6076	7321
Implied milk price (ppl)	35.8	36.7	35.4	35.9	36.8	-	36.8	36.2	31.3
Enterprise output (£ per cow)									
Milk disposals (1)	2079	2297	2411	2211	2275	-	2806	2239	2339
Calves - sales and transfers out	137	89	83	105	100	-	169	102	118
Bulls & cows - sales and transfers out	338	113	185	74	229	-	116	173	145
Net milk quota	0	0	0	0	0	-	0	0	0
Valuation change	-241	7	-45	-11	-98	-	48	-59	30
Less: purchases & transfers in	313	326	395	209	366	-	369	323	380
Total enterprise output	2000	2180	2239	2171	2139	-	2770	2132	2253
Variable Costs (£ per cow)									
Concentrates	595	617	754	555	609	-	702	611	674
Purchased bulk feed	41	43	27	86	26	-	23	42	44
Stock keep	5	19	0	14	21	-	12	15	7
Veterinary & medicines	54	57	62	46	62	-	58	56	72
Other livestock costs - dairy	211	206	191	212	212	-	204	207	169
Total variable costs	906	942	1034	912	930	-	1000	932	966
Margin over concentrates	1405	1563	1485	1616	1530	-	2069	1521	1579
Gross margin before forage costs	1094	1238	1205	1259	1209	-	1771	1200	1287
Forage variable costs (£ per cow)									
Seeds	17	23	11	27	22	-	26	22	16
Fertilisers	4	5	5	6	4	-	3	4	77
Sprays	0	0	0	0	0	-	0	0	7
Other forage costs	6	9	8	7	9	-	14	8	11
Total forage variable costs per cow	28	36	24	40	35	-	43	34	110
% of forage variable costs to dairy	50	66	53	68	60	-	61	61	63
Gross margin including forage costs	1066	1202	1181	1219	1174	-	1728	1166	1177

* Top five farms are based on highest gross margin per cow (including forage costs)

** Conventional data are from whole farm analysis clustered conventional farms

	<100 cows 2012/13	>100 cows 2012/13	North Eng 2012/13	Central Eng 2012/13	SWest Eng 2012/13	Wales 2012/13	Top 5* 2012/13	All herds 2012/13	Conventional** 2012/13
Fixed Costs (£ per cow)\$									
Paid labour	204	283	204	320	278	-	277	262	172
Casual labour	n/a	n/a	n/a	n/a	n/a	-	n/a	n/a	n/a
Machinery - contract work	83	91	78	87	94	-	117	89	87
- repairs	61	69	56	72	72	-	80	67	61
- fuels	52	54	56	52	53	-	64	53	56
-depreciation	127	94	95	77	113	-	190	103	111
Buildings depreciation	33	48	42	45	47	-	40	44	45
General farm costs	72	57	54	68	58	-	51	61	58
Water	21	20	15	28	19	-	23	20	22
Electricity	37	36	42	34	36	-	33	36	34
Land expenses	49	36	38	41	39	-	49	39	40
Insurance	55	29	32	36	34	-	40	36	37
Rent	42	65	34	92	58	-	92	59	41
Interest payments	20	40	28	25	42	-	17	33	38
Total fixed costs	857	920	774	977	942	-	1070	902	802
Total actual costs	1790	1898	1832	1929	1907	-	2112	1868	1878
Net margin over actual costs	209	282	408	242	232	-	658	264	375
Imputed costs									
Unpaid labour (farmer, spouse, other)	409	149	242	198	223	-	263	218	276
Imputed rent	112	86	112	74	95	-	92	93	88
Interest on tenant's capital (6% rate) #	89	62	77	69	66	-	105	71	63
Total imputed costs	611	296	432	341	385	-	460	382	427
Total costs including imputed	2401	2194	2263	2270	2292	-	2572	2249	2306
Net margin over all costs	-402	-15	-24	-99	-153	-	198	-117	-52
Other related outputs (ORO)									
LFA and agri-environmental payments	88	60	69	83	63	-	38	69	17
Organic Farming Scheme Payment	2	3	0	0	3	-	2	3	0
By products and forage	46	4	12	10	23	-	-4	18	22
Single Payment Scheme	211	141	135	165	173	-	120	164	114
Total other related outputs	346	205	216	257	259	-	153	251	154
NM over all costs (inc. ORO)	-56	190	192	158	106	-	351	133	101

\$ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production (hay, silage and grazing area)

Tenants capital concerns livestock and machinery values minus actual interest paid in fixed costs

Table A8.2 Organic beef gross and net margins (£/cow), 2012/13 and 2013/14 (conventional data for comparison)

Location Enterprise type Organic/Conventional Year	Less-favoured Area						Lowland					
	Suckler Finishing			Suckler Store			Suckler Finishing			Suckler Store		
	Organic	Conv.	2013/14	Organic	Conv.	2013/14	Organic	Conv.	2013/14	Organic	Conv.	2013/14
Number of herds	8	11	27	22	17	100	34	37	77	21	16	54
Average farm area - actual ha	170	320	220	344	374	206	274	263	178	143	177	122
-effective ha	154	206	168	189	188	134	253	254	169	129	162	112
Average size of the farm business (ESU)	53	60	68	43	39	34	93	88	77	68	49	38
Average size of herd (breeding cows)	65	69	63	45	47	38	56	60	45	33	41	40
Enterprise output (£ per cow)												
Calf Sales	0	10	1	100	115	99	5	7	14	193	242	158
Other store cattle - sales & transfers out	387	341	343	703	717	772	262	199	250	402	517	596
Bulls & cows - sales & transfers out	91	163	153	123	83	161	149	154	150	108	91	144
Finished cattle sales	909	796	1372	68	88	68	984	982	1625	55	6	86
Valuation change	171	115	90	78	-20	-18	113	81	116	57	-90	-44
Less: purchases & transfers in	350	320	675	296	182	255	364	297	590	228	162	218
Total enterprise output	1207	1105	1283	776	801	827	1149	1126	1566	588	605	724
Variable Costs (£ per cow)												
Concentrates	107	74	373	97	65	177	100	146	437	27	47	114
Purchased bulk feed	35	43	37	54	27	42	32	21	30	23	17	20
Stock keep	36	47	23	23	16	12	7	3	17	4	3	10
Veterinary & medicines	38	56	50	45	49	44	34	44	54	27	26	44
Other livestock costs - beef	157	175	144	116	97	103	160	160	171	100	96	116
Total variable costs	373	396	627	335	254	378	333	374	709	181	190	303
Gross margin before forage costs	834	709	656	441	547	449	816	752	857	407	415	420
Forage variable costs (£ per cow)												
Seeds	7	14	14	11	12	6	58	52	26	17	32	12
Fertilisers	7	16	140	15	18	82	35	34	130	11	11	80
Sprays	0	1	4	0	0	2	1	1	12	0	0	6
Other forage costs (excl. contracting)	12	13	9	9	11	9	19	15	17	5	23	9
Total forage variable costs	27	44	168	36	41	100	113	102	186	33	66	107
% of forage variable costs to enterprise output	59	52	59	47	50	48	75	76	73	70	65	67
Gross margin including forage costs	808	665	488	405	506	349	703	650	671	374	349	313

Location Enterprise type Organic/Conventional Year	Less-favoured Area						Lowland								
	Suckler Finishing			Suckler Store			Suckler Finishing			Suckler Store					
	Organic	Conv.	2012/13	2013/14	2013/14	Organic	Conv.	2012/13	2013/14	2013/14	Organic	Conv.	2012/13	2013/14	2013/14
Fixed Costs (£ per cow)\$															
Paid labour	80	147	66	38	28	35	365	278	184	125	71	95			
Machinery - contract work	44	54	55	69	72	48	97	106	108	107	78	71			
- repairs	65	73	63	46	41	54	80	66	80	44	81	60			
- fuels	86	92	85	62	63	71	92	87	101	50	72	64			
-depreciation	159	185	136	103	115	147	168	169	164	119	146	109			
Buildings depreciation	25	32	59	36	52	53	62	61	70	157	48	39			
General farm costs	61	56	58	60	54	53	95	82	70	111	81	54			
Water	1	3	7	1	4	5	14	17	14	14	13	12			
Electricity	6	10	8	7	6	7	15	15	12	24	12	8			
Land expenses	52	54	30	29	26	23	43	49	38	38	50	19			
Insurance	42	32	44	39	35	40	52	48	45	48	51	46			
Rent	32	46	47	42	51	30	123	127	66	57	94	62			
Interest payments	6	48	34	16	11	39	77	43	66	84	53	50			
Total fixed costs	659	832	692	548	557	607	1284	1147	1019	978	850	688			
Total actual costs	1058	1272	1487	919	852	1086	1730	1622	1914	1192	1106	1099			
Net margin over actual costs	149	-167	-203	-143	-51	-258	-580	-497	-348	-604	-501	-375			
Imputed costs (£ per cow)															
Unpaid labour (farmer, spouse, other)	176	122	209	210	204	292	310	243	359	363	377	306			
Imputed rent	108	77	106	67	85	78	160	132	183	200	131	106			
Interest on tenant's capital (6% rate) #	173	131	141	113	111	93	118	144	133	74	94	79			
Total Imputed costs	456	330	456	390	399	463	588	520	675	636	602	491			
Total costs including imputed	1515	1602	1943	1309	1251	1549	2317	2142	2589	1828	1708	1590			
Net margin over all costs	-308	-497	-659	-533	-451	-722	-1168	-1016	-1023	-1241	-1103	-866			
Other related outputs (ORO)															
LFA and agri-environmental payments	139	229	118	234	218	161	264	282	78	295	291	94			
of which Organic Farming Scheme	9	10	0	45	23	0	5	2	0	0	0	0			
By products and forage	15	6	28	8	5	13	80	78	183	99	98	93			
Single Payment Scheme	303	352	336	375	381	348	551	510	381	470	467	292			
Total other related outputs	457	588	482	617	604	522	895	870	642	864	857	479			
NM over all costs (inc. ORO)	150	91	-178	84	153	-200	-272	-146	-381	-377	-247	-387			

\$ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production (hay, silage and grazing area)

Interest on livestock, deadstock and machinery values minus actual interest paid (see fixed costs)

Table A8.3 Organic breeding sheep gross and net margins (£/ewe), 2012/13 and 2013/14

Flock type Productivity* Organic/Conventional Year	Less-favoured Area						Lowland All flocks		
	Lower			Higher			Organic	2013/14	Conv. 2013/14
	Organic	2013/14	Conv. 2013/14	Organic	2013/14	Conv. 2013/14			
Number of flocks	14	12	60	26	23	104	41	41	154
Average farm area - actual ha	346	423	265	289	257	161	195	225	171
-effective ha	153	176	153	216	204	126	180	217	162
Average size of the farm business (ESU)	37	40	42	55	55	44	73	78	72
Average size of flock (breeding ewes)	537	559	698	726	661	576	244	305	367
Finished lambs sold per ewe	0.6	0.5	0.6	1.0	1.2	1.0	1.0	1.1	1.1
Enterprise output (£ per ewe)									
Lamb sales - finished	35.6	26.0	34.3	72.3	89.1	74.5	77.8	83.6	83.5
- store	6.7	12.6	4.4	5.5	2.9	3.9	9.9	3.7	11.7
Ewe and ram sales	3.9	3.5	6.7	18.9	15.7	14.3	10.4	9.2	5.7
Other sheep sales	5.3	4.3	6.2	9.5	10.2	9.3	13.9	9.8	10.4
Wool sales	2.4	1.5	1.5	3.1	2.0	1.7	4.1	2.9	2.5
Valuation change	-0.4	-3.1	-0.1	6.5	-0.2	0.3	-0.1	-1.7	-3.5
Less: sheep purchases	4.2	4.9	5.9	15.9	20.9	16.1	12.0	15.5	14.8
Total enterprise output	49.4	39.9	47.2	99.8	98.8	88.1	104.0	92.0	95.6
Variable Costs (£ per ewe)									
Concentrates	7.6	10.8	16.0	17.1	21.2	24.9	13.5	13.2	20.7
Purchased bulk feed	2.8	2.1	3.0	2.0	3.0	3.0	1.8	1.7	1.3
Stock keep	1.0	0.6	1.3	1.3	3.2	2.6	0.5	0.2	2.0
Veterinary & medicines	4.2	5.6	3.5	6.8	7.5	5.7	7.8	7.0	7.2
Other livestock costs - sheep	4.7	6.2	5.5	10.4	9.1	9.7	12.2	10.9	11.2
Total variable costs	20.3	25.2	29.3	37.7	44.0	45.9	35.9	33.0	42.5
Gross margin before forage costs	29.1	14.6	17.8	62.1	54.7	42.2	68.2	59.1	53.1
Forage variable costs (£ per ewe)									
Seeds	0.6	0.7	0.5	0.8	1.0	0.6	2.6	3.3	1.4
Fertilisers	1.4	2.1	5.4	2.0	1.2	7.8	0.1	2.2	8.1
Sprays	0.0	0.0	0.2	0.0	0.1	0.2	0.1	0.1	0.8
Other forage costs	0.5	0.6	0.5	0.6	0.8	0.6	1.0	1.1	0.8
Total forage variable costs	2.5	3.5	6.6	3.4	3.1	9.2	3.7	6.7	11.2
% of forage variable costs to enterprise output	49.1	47.4	54.6	51.1	51.1	50.3	27.6	30.5	43.6
Gross margin including forage costs	26.7	11.1	11.2	58.7	51.6	33.0	64.4	52.4	41.9

Flock type Productivity* Organic/Conventional Year	Less-favoured Area						Lowland All flocks		
	Lower			Higher			Organic	Conv.	Conv.
	Organic	Conv.	Conv.	Organic	Conv.	Conv.			
2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	
Fixed Costs (£ per ewe)\$									
Paid labour	8.6	7.9	2.4	6.9	10.4	6.4	29.3	24.9	14.6
Machinery - contract work	3.1	11.0	3.1	7.0	5.4	3.6	8.2	7.8	5.2
- repairs	4.2	3.0	3.5	5.5	6.1	4.4	7.8	6.4	5.9
- fuels	5.3	4.5	4.6	7.5	7.6	6.1	7.9	6.5	6.6
-depreciation	8.9	7.8	9.0	12.2	14.0	11.7	18.9	15.2	10.7
Buildings depreciation	2.9	3.6	4.0	3.4	3.5	3.5	6.6	5.0	4.9
General farm costs	3.7	4.0	3.5	5.1	5.0	3.8	7.8	6.3	6.0
Water	0.1	0.1	0.2	0.1	0.2	0.3	0.9	1.1	0.8
Electricity	0.6	0.5	0.4	0.5	0.8	0.6	1.3	1.1	1.0
Land expenses	1.8	1.2	1.0	2.5	3.8	1.7	3.8	3.5	2.4
Insurance	2.0	1.9	2.4	3.2	3.3	2.7	3.6	3.4	3.9
Rent	1.3	0.5	1.0	3.9	6.4	2.6	8.2	7.6	6.4
Interest payments	1.5	1.5	3.9	1.1	2.6	1.5	6.7	8.1	5.2
Total fixed costs	43.8	47.6	39.0	59.1	69.0	49.1	111.1	97.0	73.7
Total actual costs	66.5	76.4	74.9	100.2	116.1	104.2	150.7	136.7	127.4
Net margin over actual costs	-17.1	-36.5	-27.8	-0.3	-17.4	-16.1	-46.6	-44.6	-31.8
Imputed costs									
Unpaid labour (farmer, spouse, other)	17.6	17.4	23.6	19.1	20.7	27.9	31.1	30.7	34.8
Imputed rent	4.6	5.3	4.7	6.2	7.3	5.6	14.9	13.7	11.8
Interest on tenant's capital (6% rate) #	7.8	8.0	4.8	10.6	11.6	8.7	9.2	7.7	7.7
Total Imputed costs	29.9	30.6	33.1	35.8	39.6	42.2	55.2	52.1	54.2
Total costs including imputed	96.4	107.0	108.1	136.0	155.7	146.3	205.9	188.8	181.6
Net margin over all costs	-47.0	-67.1	-60.9	-36.1	-57.0	-58.2	-101.9	-96.7	-86.1
Other related outputs (ORO)									
LFA and agri-environmental payments	22.7	23.9	12.0	17.7	18.6	8.0	22.2	21.8	7.3
of which Organic Farming Scheme	4.0	2.4	0.1	2.1	0.7	0.0	0.2	0.1	0.0
By products and forage	0.8	0.1	0.4	0.4	0.8	1.5	6.1	4.9	7.7
Single Payment Scheme	29.9	29.6	24.5	28.7	31.1	24.0	36.2	35.6	28.3
Total other related outputs	53.4	53.6	36.9	46.9	50.6	33.5	64.5	62.4	43.3
NM over all costs (inc. ORO)	6.4	-13.6	-24.0	10.7	-6.4	-24.7	-37.3	-34.3	-42.8

\$ Fixed costs are proportioned to enterprise according to the ratio of livestock units per enterprise and the proportion of the farm area in forage production (h

Interest on livestock, deadstock and machinery values minus actual interest paid (see fixed costs)

Table A8.4 Organic arable crop gross/net margins (£/ha) and costs of production (£/tonne), 2012/13 and 2013/14 (non-organic for comparison)

Crop enterprise	Winter wheat						Spring wheat						Triticale					
	Organic			Conv.			Organic			Conv.			Organic			Conv.		
	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14
Number of enterprises	29	27	230	13	21	24	13	8	7	275	486	97	241	457	93	147	152	66
Average farm area - actual ha	273	339	213	324	254	229	275	486	97	241	457	93	147	152	66	19	22	5
-effective ha	261	319	204	301	242	224	241	457	93	147	152	66	19	22	5	19	22	5
Average business size (ESU)	168	153	151	191	104	190	147	152	66	19	22	5	19	22	5	19	22	5
Area of crop grown (ha.)	41	36	48	24	26	39	19	22	5	19	22	5	19	22	5	19	22	5
Total production (tonnes/units)	120	153	381	65	70	246	52	52	25	52	52	25	52	52	25	52	52	25
Yield tonnes/units per hectare	3.0	4.2	7.9	2.7	2.7	6.3	2.7	2.3	5	2.7	2.3	5	2.7	2.3	5	2.7	2.3	5
Crop Value (£ per tonne/unit)	286	242	161	302	242	177	232	232	145	232	232	145	232	232	145	232	232	145
Enterprise output	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Closing valuation	189	64	269	64	451	57	350	128	210	77	610	97	274	102	218	93	91	19
Revenue	558	189	688	163	766	97	390	142	433	158	491	78	195	73	251	108	0	0
Farm house consumption, in kind	0	0	10	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Feed used on farm	99	34	55	13	52	7	88	32	19	7	14	2	153	57	72	31	591	125
Crop enterprise output	846	286	1021	242	1270	161	827	302	662	242	1115	177	622	232	541	232	681	145
-output from straw and beet tops	61	20	95	23	75	10	36	13	55	20	36	6	82	30	59	25	108	23
Total enterprise output	907	307	1117	264	1344	171	864	315	717	262	1152	183	703	262	599	257	789	168
Variable Costs																		
Seeds	91	31	129	31	81	10	93	34	136	50	109	17	88	33	141	60	80	17
Fertilisers	39	13	59	14	221	28	36	13	53	19	146	23	24	9	48	21	124	26
Crop protection	5	2	26	6	180	23	4	1	25	9	122	19	0	0	0	0	48	10
Other crop costs	24	8	17	4	33	4	17	6	31	11	25	4	26	10	15	6	3	1
Total variable costs	159	54	232	55	515	65	149	54	245	89	402	64	138	51	204	87	255	54
Gross margin	747	253	884	209	829	105	715	261	473	173	750	119	565	211	395	169	534	113

\$ Fixed costs are proportioned to enterprise according to the crop area as a % of total actual farm area

Interest at 6% on deadstock and machinery values minus actual interest paid (see fixed costs)

Crop enterprise	Winter wheat						Spring wheat						Triticale					
	Organic		Conv.		Conv.		Organic		Conv.		Conv.		Organic		Conv.			
	2012/13	2013/14	2013/14	2013/14	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2013/14		
Fixed Costs \$	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Paid labour	74	25	109	26	83	11	161	59	108	39	98	16	54	20	86	37	10	2
Machinery - contract work	96	32	133	32	93	12	125	46	151	55	45	7	208	78	233	100	134	28
- repairs	94	32	98	23	83	11	108	39	59	22	98	16	87	33	32	14	55	12
- fuels	94	32	100	24	97	12	87	32	63	23	106	17	57	21	50	21	65	14
-depreciation	154	52	161	38	176	22	147	54	109	40	154	25	113	42	72	31	199	42
Buildings depreciation	31	10	25	6	40	5	39	14	24	9	34	5	47	18	20	9	46	10
General farm costs	54	18	40	9	49	6	52	19	39	14	49	8	34	13	42	18	54	12
Water	5	2	6	1	6	1	6	2	7	3	5	1	5	2	5	2	9	2
Electricity	8	3	8	2	10	1	12	4	9	3	11	2	10	4	8	4	11	2
Land expenses	20	7	25	6	28	4	13	5	24	9	36	6	14	5	30	13	19	4
Insurance	17	6	17	4	27	3	19	7	21	8	27	4	19	7	11	5	55	12
Rent	54	18	59	14	76	10	46	17	78	29	52	8	37	14	17	7	22	5
Interest payments	36	12	24	6	36	5	35	13	14	5	44	7	20	8	12	5	35	7
Total fixed costs	736	249	804	190	804	102	851	311	704	257	759	121	706	264	618	265	715	152
Total actual costs	896	303	1036	245	1319	168	1000	365	949	346	1161	185	844	315	822	352	970	206
Net margin over actual costs	11	4	80	19	26	3	-136	-50	-232	-85	-9	-1	-141	-53	-223	-95	-181	-38
Imputed costs																		
Unpaid labour (farmer/spouse)	36	12	49	12	99	13	64	23	51	19	92	15	43	16	46	20	42	9
Imputed rent	114	39	96	23	111	14	107	39	68	25	132	21	81	30	111	48	149	32
Interest on tenant's capital#	7	2	16	4	15	2	8	3	20	7	17	3	5	2	15	6	25	5
Total Imputed costs	158	53	161	38	225	29	179	65	138	50	241	38	129	48	172	74	216	46
Total costs incl. imputed	1054	356	1197	283	1544	196	1179	430	1087	397	1402	223	973	363	994	426	1186	252
Net margin over all costs	-147	-50	-81	-19	-199	-25	-315	-115	-370	-135	-251	-40	-270	-101	-395	-169	-397	-84
Other related outputs (ORO)																		
LFA and agri-environment	78	27	94	22	39	5	114	41	106	39	33	5	112	42	121	52	90	19
Organic Farming Support	3	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
By products and forage	31	11	33	8	78	10	43	16	35	13	56	9	36	13	23	10	71	15
Single Payment Scheme	181	61	186	44	189	24	181	66	193	70	187	30	197	74	195	83	188	40
Total other related inputs	290	98	313	74	306	39	338	123	334	122	275	44	345	129	339	145	349	74
NM over all costs (inc. ORO)	143	48	232	55	107	14	23	8	-36	-13	25	4	75	28	-56	-24	-49	-10

Table A8.4 (cont.)

Crop enterprise	Spring barley						Winter oats						Spring oats					
	Organic		Conv.		Conv.		Organic		Conv.		Conv.		Organic		Conv.		Conv.	
Year	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14
Number of enterprises	40	35	217	16	17	53	23	27	37									
Average farm area - actual ha	316	283	193	215	272	208	318	310	213									
-effective ha	288	268	179	205	260	202	280	287	203									
Average business size (ESU)	159	130	112	132	104	122	116	112	126									
Area of crop grown (ha.)	28	26	26	17	16	15	26	36	18									
Total production (tonnes/units)	76	88	152	62	48	93	74	95	100									
Yield tonnes/units per hectare	2.7	3.4	5.8	3.7	3.1	6.1	2.8	2.7	5									
Crop Value (£ per tonne/unit)	262	229	141	259	222	142	253	225	129									
Enterprise output	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Closing valuation	199	73	346	101	213	37	341	92	129	42	252	42	435	154	249	93	370	68
Revenue	402	148	270	79	446	77	517	139	483	157	467	77	228	81	304	114	295	55
Farm house consumption, benefits	0	0	0	0	10	2	0	0	1	0	35	6	0	0	0	0	0	0
Feed used on farm	110	41	164	48	145	25	106	28	71	23	106	18	55	19	48	18	31	6
Crop enterprise output	711	262	780	229	815	141	964	259	684	222	861	142	718	253	601	225	696	129
-output from straw and beet tops	70	26	54	16	96	17	68	18	60	20	143	23	55	19	56	21	75	14
Total enterprise output	781	288	834	244	911	158	1032	277	744	241	1004	165	773	273	658	246	771	142
Variable Costs																		
Seeds	85	31	106	31	76	13	78	21	92	30	74	12	75	27	67	25	69	13
Fertilisers	53	20	39	11	146	25	56	15	61	20	158	26	36	13	21	8	136	25
Crop protection	4	2	14	4	101	18	4	1	7	2	94	16	1	0	2	1	85	16
Other crop costs	38	14	18	5	27	5	26	7	38	12	35	6	45	16	29	11	32	6
Total variable costs	180	66	177	52	350	61	163	44	199	65	361	59	156	55	120	45	322	60
Gross margin	601	221	657	193	560	97	869	233	545	177	643	106	617	218	538	201	449	83

\$ Fixed costs are proportioned to enterprise according to the crop area as a % of total actual farm area

Interest at 6% on deadstock and machinery values minus actual interest paid (see fixed costs)

Crop enterprise	Spring barley						Winter oats						Spring oats					
	Organic		Conv.		Conv.		Organic		Conv.		Conv.		Organic		Conv.		Conv.	
	2012/13	2013/14	2013/14	2013/14	2013/14	2013/14	2012/13	2013/14	2013/14	2013/14	2013/14	2013/14	2012/13	2013/14	2013/14	2013/14	2013/14	2013/14
Year	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t
Fixed Costs *																		
Paid labour	82	30	126	37	51	9	62	17	50	16	37	6	121	43	73	27	41	8
Machinery - contract work	189	69	146	43	97	17	101	27	128	41	99	16	155	55	166	62	108	20
- repairs	72	27	71	21	72	13	118	32	87	28	61	10	67	24	51	19	63	12
- fuels	84	31	70	20	80	14	107	29	83	27	80	13	73	26	56	21	79	15
-depreciation	123	45	147	43	147	26	201	54	148	48	139	23	148	52	137	51	131	24
Buildings depreciation	30	11	35	10	39	7	26	7	16	5	40	7	26	9	23	8	42	8
General farm costs	50	18	50	15	43	7	69	18	40	13	46	8	30	11	34	13	58	11
Water	6	2	8	2	7	1	5	1	3	1	7	1	4	1	4	2	4	1
Electricity	12	4	12	3	9	2	6	2	6	2	8	1	7	2	9	3	7	1
Land expenses	21	8	34	10	18	3	16	4	33	11	18	3	16	6	34	13	20	4
Insurance	20	8	19	6	26	5	26	7	18	6	27	4	19	7	18	7	30	6
Rent	85	31	53	15	54	9	143	38	42	14	76	12	33	12	38	14	47	9
Interest payments	33	12	36	11	35	6	18	5	31	10	44	7	22	8	27	10	46	9
Total fixed costs	808	298	807	236	680	118	897	241	685	222	681	112	721	254	670	250	677	125
Total actual costs	988	364	984	288	1030	179	1061	285	884	287	1042	172	877	309	790	295	1000	185
Net margin over actual costs	-207	-76	-150	-44	-120	-21	-29	-8	-141	-46	-38	-6	-104	-37	-132	-49	-229	-42
Imputed costs																		
Unpaid labour (farmer, spouse, oth	28	10	26	8	67	12	99	27	48	16	65	11	24	8	13	5	73	13
Imputed rent	85	31	106	31	115	20	88	24	96	31	95	16	81	29	82	31	122	23
Interest on tenant's capital (6% rate	1	0	-2	0	12	2	27	7	13	4	7	1	9	3	8	3	-6	-1
Total Imputed costs	113	42	131	38	194	34	214	58	157	51	167	28	114	40	104	39	189	35
Total costs incl. imputed	1102	406	1115	327	1224	212	1275	343	1041	338	1210	199	991	350	893	334	1189	220
Net margin over all costs	-320	-118	-281	-82	-314	-54	-243	-65	-298	-97	-206	-34	-218	-77	-235	-88	-418	-77
Other related outputs (ORO)																		
LFA and agri-environment	96	36	99	29	41	7	79	21	104	34	35	6	98	35	99	37	57	11
Organic Farming Support	2	1	0	0	0	0	0	0	0	0	0	0	3	1	2	1	0	0
By products and forage	44	16	41	12	74	13	53	14	33	11	87	14	24	8	23	9	66	12
Single Payment Scheme	179	66	187	55	186	32	165	44	187	61	186	31	189	67	191	71	190	35
Total other related inputs	319	118	327	96	302	52	297	80	325	105	308	51	311	110	313	117	313	58
NM over all costs (inc. ORO)	-1	0	46	13	-12	-2	54	14	28	9	103	17	93	33	78	29	-106	-20

Table A8.4 (cont.)

Crop enterprise	Beans for feed						Ware Potatoes						Field-scale vegetables					
	Organic		Conv.		Conv.		Organic		Conv.		Conv.		Organic		Conv.			
Year	2012/13	2013/14	2013/14	2013/14	2012/13	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14			
Number of enterprises	19	19	44		6	5	19			9	6	14						
Average farm area - actual ha	341	364	253		183	79	198			208	184	302						
-effective ha	327	340	239		173	76	193			193	163	287						
Average business size (ESU)	163	136	160		253	80	179			292	218	346						
Area of crop grown (ha.)	30	24	19		17	5	16			31	23	27						
Total production (tonnes/units)	49	63	71		398	161	576			-	-	-						
Yield tonnes/units per hectare	1.6	2.6	3.7		23.9	31	35			-	-	-						
Crop Value (£ per tonne/unit)	319	322	230		252	223	139			-	-	-						
Enterprise output	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t		
Closing valuation	166	103	243	93	281	75	255	11	1294	42	1308	37	106	-	315	-	287	
Revenue	259	161	568	217	532	142	5757	241	5406	177	3596	102	9304	-	6005	-	2082	
Farm house consumption, benefits	0	0	0	0	0	0	2	0	8	0	0	0	0	-	0	-	0	
Feed used on farm	89	55	31	12	48	13	15	1	119	4	0	0	0	-	0	-	0	
Crop enterprise output	514	319	841	322	860	230	6029	252	6827	223	4905	139	9411	-	6320	-	2370	
-output from straw and beet tops	3	2	50	19	7	2	0	0	0	0	0	0	0	-	0	-	0	
Total enterprise output	517	321	892	341	867	232	6029	252	6827	223	4905	139	9411	-	6320	-	2370	
Variable Costs																		
Seeds	87	54	125	48	105	28	1404	59	1247	41	804	23	712	-	771	-	220	
Fertilisers	20	12	24	9	45	12	5	0	17	1	383	11	22	-	76	-	119	
Crop protection	3	2	3	1	113	30	216	9	93	3	398	11	78	-	17	-	240	
Other crop costs	15	10	20	8	28	7	819	34	472	15	280	8	1168	-	491	-	246	
Total variable costs	125	78	173	66	292	78	2445	102	1828	60	1865	53	1980	-	1354	-	825	
Gross margin	392	244	719	275	575	154	3585	150	4998	164	3039	86	7431	-	4966	-	1545	

\$ Fixed costs are proportioned to enterprise according to the crop area as a % of total actual farm area

Interest at 6% on deadstock and machinery values minus actual interest paid (see fixed costs)

Crop enterprise	Beans for feed						Ware Potatoes						Field-scale vegetables					
	Organic			Conv.			Organic			Conv.			Organic			Conv.		
	Year	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14		
Fixed Costs *	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t	£/ha	£/t		
Paid labour	56	35	83	32	67	18	488	20	1106	36	567	16	1635	-	2337	-	413	-
Machinery - contract work	84	52	201	77	60	16	1058	44	97	3	243	7	554	-	129	-	139	-
- repairs	54	34	48	18	58	16	33	1	195	6	148	4	402	-	288	-	56	-
- fuels	87	54	88	34	70	19	85	4	265	9	152	4	345	-	238	-	56	-
-depreciation	93	58	117	45	119	32	80	3	420	14	199	6	571	-	385	-	100	-
Buildings depreciation	29	18	20	8	41	11	53	2	51	2	31	1	111	-	98	-	25	-
General farm costs	42	26	39	15	54	14	96	4	88	3	54	2	91	-	181	-	57	-
Water	8	5	6	2	6	2	12	0	15	1	20	1	10	-	24	-	16	-
Electricity	7	4	8	3	9	2	16	1	25	1	21	1	18	-	46	-	15	-
Land expenses	25	15	33	13	26	7	29	1	25	1	29	1	30	-	72	-	35	-
Insurance	12	7	21	8	27	7	33	1	37	1	30	1	39	-	60	-	28	-
Rent	46	29	41	16	64	17	308	13	17	1	107	3	195	-	112	-	69	-
Interest payments	35	22	18	7	38	10	29	1	36	1	34	1	47	-	118	-	32	-
Total fixed costs	577	359	722	276	640	171	2318	97	2377	78	1636	46	4048	-	4087	-	1041	-
Total actual costs	703	437	895	342	932	249	4763	199	4206	138	3501	99	6028	-	5441	-	1866	-
Net margin over actual costs	-186	-115	-3	-1	-65	-17	1266	53	2621	86	1404	40	3383	-	879	-	504	-
Imputed costs																		
Unpaid labour (farmer, spouse, oth	27	17	33	12	70	19	198	8	890	29	394	11	453	-	619	-	179	-
Imputed rent	106	66	103	39	115	31	116	5	192	6	110	3	141	-	335	-	105	-
Interest on tenant's capital (6% rate	-3	-2	16	6	13	3	70	3	31	1	27	1	20	-	-71	-	10	-
Total Imputed costs	131	81	152	58	198	53	384	16	1113	36	531	15	614	-	883	-	294	-
Total costs incl. imputed	833	518	1047	401	1130	302	5147	215	5318	174	4032	114	6643	-	6324	-	2160	-
Net margin over all costs	-316	-197	-155	-59	-263	-70	882	37	1508	49	873	25	2768	-	-4	-	210	-
Other related outputs (ORO)																		
LFA and agri-environment	76	48	108	41	33	9	67	3	51	2	26	1	87	-	76	-	42	-
Organic Farming Support	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	-	0	-
By products and forage	27	17	25	10	82	22	80	3	52	2	81	2	115	-	116	-	70	-
Single Payment Scheme	189	117	186	71	188	50	137	6	172	6	197	6	159	-	173	-	192	-
Total other related inputs	293	182	320	122	303	81	285	12	276	9	305	9	360	-	365	-	305	-
NM over all costs (inc. ORO)	-24	-15	165	63	40	11	1167	49	1784	58	1178	33	3129	-	361	-	514	-

Appendix 3 Detailed Costs of Production Data

Table A9.1 Costs of production - dairy, identical sample, 2012/13 & 2013/14 (p/litre)

	Organic		Conventional	
	2012/13	2013/14	2012/13	2013/14
Sample size	38	38	89	89
Herd size - numbers	124	121	116	118
Herd size - LU	125	122	117	118
Total Grazing LU	197	196	193	193
Litres of milk produced per cow	6014	6101	7316	7402
Percentage Dairy LU to Total GLU	63	62	61	61
Farm size - effective hectares	171	172	132	132
Farm size - ESU	155	147	148	148
% of area used for forage/grazing	93	96	90	91
Enterprise output (pence per litre)				
Dairy - milk	33.8	36.8	28.3	31.7
- livestock purchases, sales and transfers	-1.8	-0.6	-1.6	-1.2
- net milk quota	0.0	0.0	0.0	0.0
- valuation change	0.3	-1.1	0.3	0.2
Total dairy output	32.3	35.1	27.0	30.7
Costs (pence per litre)				
Concentrates	9.8	10.1	8.7	9.2
Purchased bulk feed (hay & straw)	0.5	0.7	0.4	0.5
Stock keep	0.3	0.3	0.1	0.1
Veterinary and medicines	1.0	0.9	1.0	1.0
Other livestock costs - dairy	3.5	3.4	2.3	2.3
Herd replacement	1.2	1.3	0.9	1.1
Total variable costs	16.4	16.7	13.4	14.2
Seeds	0.2	0.4	0.2	0.2
Fertilisers	0.0	0.1	1.0	1.1
Sprays	0.0	0.0	0.1	0.1
Other forage costs	0.1	0.1	0.1	0.2
Total forage costs	0.4	0.6	1.5	1.6
Gross margin including forage costs	15.5	17.8	12.1	14.9
Paid labour	3.8	4.4	2.0	2.4
Machinery - contract work	1.6	1.5	1.0	1.1
- repairs	0.9	1.1	0.6	0.8
- fuels	0.8	0.9	0.7	0.8
-depreciation	1.5	1.7	1.2	1.4
Buildings depreciation	0.8	0.7	0.5	0.6
General farm costs	1.0	1.0	0.8	0.8
Water	0.4	0.3	0.3	0.3
Electricity	0.5	0.6	0.4	0.4
Land expenses	0.6	0.6	0.6	0.6
Insurance	0.5	0.6	0.5	0.5
Rent	0.8	1.0	0.6	0.6
Interest payments	0.5	0.5	0.4	0.5
Total fixed costs	13.7	14.9	9.6	10.8
Total actual costs	30.5	32.2	24.5	26.6
Net margin over actual costs	1.8	2.9	2.5	4.1
Imputed costs				
Unpaid labour (farmer, spouse, other)	2.5	2.9	2.0	2.4
Imputed rent	1.4	1.5	1.0	1.1
Interest on tenant's capital (6% rate)	1.1	1.2	0.9	0.9
Total imputed costs	5.0	5.5	4.0	4.4
Total costs (inc. imputed costs)	35.5	37.7	28.5	31.0
Net margin over all costs	-3.2	-2.6	-1.5	-0.3
Other related outputs (ORO)				
Agri-environment payments (exc OFS)	1.2	1.1	0.2	0.2
Organic Farming Scheme Payment	0.0	0.0	0.0	0.0
By products and forage	0.3	0.3	0.3	0.4
Single Payment Scheme	2.6	2.7	1.7	1.7
Total other related outputs (ORO)	4.1	4.2	2.2	2.3
Net margin over all costs (inc. ORO)	0.9	1.6	0.7	2.0

Table A9.2 Costs of production - dairy, full sample, 2012/13 & 2013/14 (p/litre)

	Organic		Conventional	
	2012/13	2013/14 Top 5	41	2013/14 221
Sample size	42	108	117	121
Herd size - numbers	124	108	118	121
Herd size - LU	124	108	118	121
Total Grazing LU	195	176	193	192
Litres of milk produced per cow	6049	7135	6076	7321
Percentage Dairy LU to Total GLU	64	61	61	63
Farm size - effective hectares	168	117	167	121
Farm size - ESU	153	122	143	150
% of area used for forage/grazing	93	100	96	92
Enterprise output (pence per litre)				
Dairy - milk	33.8	39.3	36.8	31.9
- livestock purchases, sales and transfers	-1.3	-1.2	-0.8	-1.6
- net milk quota	0.0	0.0	0.0	0.0
- valuation change	-0.2	0.7	-1.0	0.4
Total dairy output	32.3	38.8	35.1	30.8
Costs (pence per litre)				
Concentrates	10.0	9.8	10.1	9.2
Purchased bulk feed (hay & straw)	0.6	0.3	0.7	0.6
Stock keep	0.2	0.2	0.2	0.1
Veterinary and medicines	1.0	0.8	0.9	1.0
Other livestock costs - dairy	3.6	2.9	3.4	2.3
Herd replacement	1.1	2.0	1.3	1.2
Total variable costs	16.5	16.0	16.6	14.4
Seeds	0.2	0.4	0.4	0.2
Fertilisers	0.0	0.0	0.1	1.1
Sprays	0.0	0.0	0.0	0.1
Other forage costs	0.1	0.2	0.1	0.2
Total forage costs	0.4	0.6	0.6	1.5
Gross margin including forage costs	15.4	22.3	17.9	14.9
Paid labour	3.8	3.9	4.3	2.4
Machinery - contract work	1.5	1.6	1.5	1.2
- repairs	0.9	1.1	1.1	0.8
- fuels	0.8	0.9	0.9	0.8
-depreciation	1.4	2.7	1.7	1.5
Buildings depreciation	0.8	0.6	0.7	0.6
General farm costs	1.0	0.7	1.0	0.8
Water	0.4	0.3	0.3	0.3
Electricity	0.5	0.5	0.6	0.5
Land expenses	0.6	0.7	0.6	0.6
Insurance	0.5	0.6	0.6	0.5
Rent	0.8	1.3	1.0	0.6
Interest payments	0.5	0.2	0.5	0.5
Total fixed costs	13.5	15.0	14.9	11.0
Total actual costs	30.4	31.6	32.0	26.8
Net margin over actual costs	1.9	7.3	3.1	3.9
Imputed costs				
Unpaid labour (farmer, spouse, other)	2.4	3.5	3.0	2.6
Imputed rent	1.4	1.3	1.5	1.2
Interest on tenant's capital (6% rate)	1.1	1.5	1.2	0.9
Total imputed costs	4.9	6.3	5.7	4.7
Total costs (inc. imputed costs)	35.3	37.9	37.7	31.5
Net margin over all costs	-3.0	0.9	-2.6	-0.7
Other related outputs (ORO)				
Agri-environment payments (exc OFS)	1.1	0.5	1.1	0.2
Organic Farming Scheme Payment	0.0	0.0	0.0	0.0
By products and forage	0.3	-0.1	0.3	0.3
Single Payment Scheme	2.7	1.7	2.7	1.6
Total other related outputs (ORO)	4.1	2.1	4.1	2.1
Net margin over all costs (inc. ORO)	1.1	3.1	1.5	1.4

Table A9.3 Costs of production – Welsh store production, 2012/13 & 2013/14 (p/kg LW)

	ORGANIC		CONVENTIONAL	
	2012/13	2013/14	2012/13	2013/14
Number of herds	6	11	37	74
Farm size ESU	42	35	39	35
Farm size - eff ha	163	152	122	114
Farm size - forage ha	148	141	110	105
Total Grazing LU	124	113	123	115
Stocking rate - all GLU/ha	0.84	0.80	1.12	1.09
Herd size - numbers	38	44	36	36
Percentage Beef LU to Total GLU	31%	39%	31%	34%
All values below pence per kilogram liveweight unless otherwise indicated				
Variable costs				
Purchased concentrates	22.5	12.1	17.4	18.2
Home grown concentrates	2.6	1.3	2.7	1.5
Coarse fodder, tack and grass keep	7.0	6.4	2.7	5.8
Veterinary and medicines	12.6	15.1	12.8	15.2
Other livestock costs	15.8	12.1	16.3	18.5
Allocatable contracting	4.2	1.7	0.6	1.5
Total variable costs	64.7	48.5	52.4	60.7
Herd replacement cost	6.3	2.2	5.4	13.1
Forage costs (allocated on a livestock unit basis)				
Fertilisers, seeds and sprays	10.3	15.2	26.8	33.1
Forage contracting	2.0	4.1	7.7	11.0
Grass keep	5.1	1.9	7.9	5.9
Other forage costs	5.3	4.6	3.6	3.4
Total forage costs	22.7	25.8	45.9	53.4
Overhead costs (allocated on a livestock unit basis)				
Paid labour	7.9	4.6	12.3	13.6
Machinery - repairs	18.6	14.8	15.8	16.6
- fuel	24.9	24.3	21.7	21.9
- other contract and hire	3.9	3.4	2.7	3.5
- depreciation	53.2	51.8	40.2	45.8
Property - repairs	22.6	14.7	14.8	15.0
- depreciation	13.4	10.7	8.5	12.0
Other - general farm costs	19.9	21.4	18.6	20.1
- insurances	15.3	14.7	13.2	14.9
Rent and finance - rent	15.8	23.5	7.4	5.5
- bank interest	0.2	1.7	1.6	3.1
- bank charges	0.9	3.3	1.6	2.6
- other interest	1.2	3.7	2.1	6.0
Total overhead costs	197.8	192.6	160.5	180.6
Total cost of production	291.5	269.1	264.3	307.7
Kg beef produced (weaned calves)	8282	10828	9,429	9,412
Kg beef per cow (weaned calves)	218	247	265	259
Kg beef per ha (weaned calves)	181	199	278	264
Breeding beef enterprise output				
Weaned calf output	144.8	164.2	154.8	182.0
Less calf purchases	0.0	0.0	0.1	0.1
By-products	2.4	4.4	7.9	8.6
Total enterprise output	147.1	168.6	162.7	190.5
Enterprise gross margin (excl. overheads)	53.4	92.1	59.0	63.4
Enterprise net margin (incl. overheads)	-144.3	-100.5	-101.6	-117.2
Enterprise net margin (£/ha)	-261	-200	-283	-310
Value of farm family's own resources				
Own/spouse labour	77.0	83.2	63.6	73.9
Unpaid labour	26.4	22.5	14.7	18.3
Rental value of O-O land	60.1	47.9	32.6	40.0
Interest at 6% on tenant's capital#	51.1	44.5	40.6	38.9
Total own resources	214.6	198.1	151.4	171.0
Enterprise net margin including own resources	-359.0	-298.6	-253.0	-288.2
Support payments				
Agri-environment payments	41.9	34.4	11.4	16.6
Organic Aid	24.6	12.4	0.6	0.9
Single Payment Scheme	125.3	88.2	89.9	91.4
Total support payments	191.9	134.9	101.9	108.8
Enterprise net margin including own resources and support payments	-167.1	-163.6	-151.1	-179.4
Enterprise NM incl. OR & SP (£/ha)	-302	-325	-421	-474

* sorted by net margin/kg

minus actual interest paid (see fixed costs)

Table A9.2 Costs of production – Welsh finishing beef, 2012/13 & 2013/14 (p/kg DW)

	ORGANIC 2013/14	CONVENTIONAL 2013/14
Number of herds	6	25
Farm size ESU	38	38
Farm size - eff ha	147	112
Farm size - forage ha	132	94
Stocking rate - all GLU/ha	0.91	1.29
Herd size - LU	32.40	48.34
Total Grazing LU	120.95	121.46
Percentage Beef LU to Total GLU	0.26	0.45
All values below pence per kilogram deadweight unless otherwise indicated		
Variable costs		
Purchased concentrates	72.3	80.1
Home grown concentrates	19.7	35.4
Coarse fodder, tack and grass keep	0.8	4.1
Veterinary and medicines	11.9	8.2
Other livestock costs	45.1	56.6
Allocatable contracting	4.9	2.3
Total variable costs	154.6	186.6
Forage costs (allocated on a livestock unit basis)		
Fertilisers, seeds and sprays	35.3	51.3
Forage contracting	4.7	11.5
Grass keep	5.4	10.1
Other forage costs	8.9	5.2
Total forage costs	54.4	78.0
Overhead costs (allocated on a livestock unit basis)		
Paid labour	9.7	13.9
Machinery - repairs	17.6	20.8
- fuel	34.9	30.6
- other contract and hire	3.2	3.5
- depreciation	71.8	55.5
Property - repairs	22.8	16.8
- depreciation	13.3	12.3
Other - general farm costs	31.1	24.2
- insurances	17.4	16.6
Rent and finance - rent	45.3	14.8
- bank interest	2.3	3.8
- bank charges	4.9	4.1
- other interest	6.0	6.6
Total overhead costs	280.6	223.4
Total cost of production	489.6	488.0
Kg beef produced	6462	9303
Finished price per kg (£)	4.44	4.04
Kg beef per ha	184.57	221.13
Trading beef enterprise output		
Fat cattle sold	694.4	929.6
Cattle transferred out	83.2	30.6
Store cattle sold	88.9	1.1
Killed for home consumption	0.0	0.0
Cattle valuation change	106.2	31.0
By-products	0.0	0.0
Less cattle purchased	37.8	329.0
Less cattle transferred in	350.1	168.3
Total enterprise output	584.8	495.2
Enterprise gross margin (excl. overheads)	375.7	230.6
Enterprise net margin (incl. overheads)	95.2	7.2
Enterprise net margin (£/ha)	176	16
Value of farm family's own resources		
Own/spouse labour	90.2	66.0
Unpaid labour	9.1	18.0
Rental value of O-O land	35.4	50.3
Interest on Tenants Capital less bank interest	55.8	56.2
Total own resources	190.6	190.5
Enterprise net margin including own resources	-95.4	-183.3
Support payments		
Agri-environment payments	32.1	9.5
Organic Aid	9.0	0.9
Single Payment Scheme	79.9	118.4
Total support payments	121.0	128.9
Enterprise net margin including own resources and support payments	25.6	-54.4
Enterprise NM incl. OR & SP (£/ha)	47	-120

minus actual interest paid (see fixed costs)

Table A9.2 Costs of production – Welsh lamb production, 2012/13 & 2013/14 (p/kg DW)

	ORGANIC		CONVENTIONAL	
	2012/13	2013/14	2012/13	2013/14
Number of flocks	13	12	124	136
Farm size ESU	36	37	43	44
Farm size - eff ha	137	148	129	128
Farm size - forage ha	207	211	154	144
Stocking rate - all GLU/ha	0.76	0.73	1.08	1.08
Flock size - ewes and ewe lambs put to ram - Nos	454	426	642	641
Percentage Sheep LU to Total GLU	58%	54%	60%	59%
All values below pence per kilogram deadweight unless otherwise indicated				
Variable costs				
Purchased concentrates	49.9	65.7	70.1	92.3
Home grown concentrates	6.4	0.8	3.4	3.8
Coarse fodder, tack and grass keep	9.8	13.9	8.6	10.1
Veterinary and medicines	20.8	28.1	22.4	23.4
Other livestock costs	32.7	39.1	33.9	34.9
Allocatable contracting	0.6	0.9	0.4	0.5
Total variable costs	120.1	148.4	138.8	164.9
Flock replacement cost				
	29.2	36.5	31.2	42.9
Forage costs				
Fertilisers, seeds and sprays	16.4	24.6	35.5	36.9
Forage contracting	13.0	13.8	10.7	10.9
Grass keep	4.0	4.0	7.6	7.6
Other forage costs	5.7	7.0	3.8	3.6
Total forage costs	39.1	49.4	57.6	59.1
Overhead costs				
Paid labour	28.0	28.5	13.1	12.8
Machinery - repairs	24.7	26.2	18.9	18.5
- fuel	29.4	35.5	24.7	26.4
- other contract and hire	2.3	3.9	3.2	3.1
- depreciation	73.4	82.0	50.1	52.6
Property - repairs	26.3	26.2	15.9	15.0
- depreciation	10.8	15.0	10.8	11.5
Other - general farm costs	33.0	42.8	23.9	25.5
- insurances	20.0	21.8	15.5	16.6
Rent and finance - rent	28.3	35.4	15.0	15.4
- bank interest	1.2	4.6	2.4	3.6
- bank charges	1.6	6.0	2.3	2.3
- other interest	7.7	7.3	4.4	6.8
Total overhead costs	286.6	334.9	200.2	210.0
Total cost of production	475.0	569.2	427.8	476.9
Kg lamb produced	9211	7997	15844	15327
Kg lamb per ha	76	71	173	179
Lambs reared per ewe	1.28	1.19	1.32	1.29
Kg lamb produced per ewe	21.9	20.6	25.1	24.2
Average finished lamb weight (kg)	17.0	17.2	18.6	18.6
Average finished lamb price (£)	61.65	66.11	67.19	71.95
Averaged finished price per kg (£)	3.64	3.85	3.61	3.86
Lamb enterprise output				
Finished lambs sold	285.5	294.7	303.1	320.7
Lambs transferred out	68.4	68.0	55.2	61.6
Store lambs sold	10.5	5.6	2.9	4.4
Killed for home consumption	0.4	0.0	0.4	0.4
Lamb valuation change	0.2	15.7	-0.7	0.2
Less lambs purchased	0.1	3.2	1.3	1.8
Total lamb output	364.9	380.7	359.6	385.6
Other by-products	3.9	9.5	7.4	7.9
Wool	12.8	9.4	13.3	9.2
Mark & Release receipts	0.0	0.0	0.2	0.0
Total by-products	16.8	18.9	20.8	17.1
Total enterprise output	381.6	399.6	380.4	402.6
Enterprise gross margin (excl. overheads)	193.2	165.3	152.8	135.7
Enterprise net margin (incl. overheads)	-93.4	-169.6	-47.5	-74.3
Enterprise net margin (£/ha)	-71.4	-119.7	-82.0	-133.2
Value of farm family's own resources				
Own/spouse labour	142.2	145.0	86.1	96.7
Other unpaid labour	21.6	20.4	19.0	20.7
Rental value of owner-occupied land	62.0	68.7	40.8	42.7
Interest on tenant's capital less bank interest	63.2	74.2	43.3	44.3
Total own resources	289.1	308.4	189.2	204.4
Enterprise net margin including own resources	-382.5	-478.0	-236.7	-278.7
Support payments				
Agri-environment payments	62.7	81.2	14.9	19.8
Organic Aid	31.2	20.8	0.7	0.6
Single Payment Scheme	156.4	141.9	107.6	112.1
Total support payments	250.2	243.8	123.2	132.5
Enterprise net margin including own resources and support payments	-132.3	-234.2	-113.5	-146.2
Enterprise NM incl. OR & SP (£/ha)	-101.1	-165.3	-195.9	-262.1

* sorted by net margin/kg

minus actual interest paid (see fixed costs)

Appendix 4 The farm classification system

For each farm in the survey, each hectare of crop area and each head of livestock are assessed in terms of Standard Output (SO). These SO are expressed in European Currency Units, with 1200 such units equivalent to 1 European Size Unit (ESU).

Farm size is measured for a particular farm by the number of ESUs registered in total, and this is thus a measure of the size of the farm business. It is a measure of the economic size of businesses in terms of the value they add to variable inputs and thus differs from physical measures, such as area, which take no account of the intensity of production. The survey is designed to cover farms of at least 8 ESU in size.

Farm type is determined for a particular farm by the proportion of the SO total accounted for by each enterprise. Precise details of the typology are complex, but may be summarised as follows:

<i>Farm type</i>	<i>Characteristics</i>
Cereals	Farms on which cereals and other crops generally found in cereal rotations account for more than two thirds of their total SO.
General cropping	Farms on which arable crops (including field scale vegetables) account for more than two thirds of their total SO excluding farms classified as <i>cereals</i> .
Horticulture	Holdings on which fruit (including vineyards), hardy nursery stock, glasshouse flowers and vegetables, market garden scale vegetables, outdoor bulbs and flowers, and mushrooms account for more than two thirds of their total SO.
Poultry	Farms where poultry account for over two thirds of total SO.
Dairy	Farms where the dairy enterprise, including followers, accounts for over two thirds of the total SO. A holding is classified as a Less Favoured Area (LFA) holding if 50% or more of its total area is in the LFA.
LFA Cattle and Sheep	Farms in the LFA on which cattle, sheep and other grazing livestock, other than dairy cattle account for over two thirds of total SO. Includes holdings classified as Severely Disadvantaged Area (SDA) if land is 50% or more within the SDA, and Disadvantaged Area (DA), if land is more than 50% within the DA.
Lowland Cattle and Sheep	Farms outside the Less Favoured Areas on which grazing livestock, other than dairy cattle, account for over one-third, commonly over two-thirds, of total SO, and form the largest enterprise group, or farms on which grazing livestock (except dairy cattle) and field crops each account for over one-third but less than two-thirds of total SO.
Mixed	Includes mixed pig and poultry farms as well as farms with a mixture of crops and livestock, not classified elsewhere due to their mixed status.

Appendix 5 Definition of terms and abbreviations

Breeding Livestock Appreciation (BLSA)

BLSA is that element of Net Farm Income resulting from changes in breeding livestock prices between the opening and closing valuations. It is calculated by multiplying for each category of breeding livestock the change in the opening and closing valuations by the average number of livestock in that category during the year.

Cash Income

Cash income is based on actual receipts and actual expenditure. It represents the difference between receipts and expenditure on current account, before depreciation charges and investment spending.

Effective Hectares (Eff. ha)

The effective hectares constitutes the total farm area minus the area occupied by roads, woodland, wasteland and buildings, and with rough grazing expressed in terms of their pasture equivalent. E.g. on a particular farm, 20 hectares of rough grazing in terms of its capacity to carry stock may be worth 4 hectares of permanent pasture - it is therefore regarded as being 4 effective hectares. A notional area is also estimated for the use made of any common grazing.

Enterprise Output

Enterprise output is all returns from an enterprise, plus the market value of any of its products transferred out to another enterprise, plus the market value of any production from the enterprise given to workers or consumed on the farm. In the case of livestock enterprises, the value of purchased livestock and the market value of livestock transferred in from another enterprise are deducted. All totals are adjusted for changes in valuation. Milk output includes quota transactions and any super-levies paid, have been deducted.

General Farming Costs

General farming costs include electricity, water and telephone charges, licences, insurances, subscriptions, professional charges, etc.

Farm Business Income

Farm Business Income (FBI) represents the return to all unpaid labour (farmers, spouses and others with an entrepreneurial interest in the farm business) and to all their capital invested in the farm business including land and farm buildings. It is defined as Total Farm Output (TFO) plus profit/loss on sale of assets minus costs (C), where: TFO is defined as the sum of output from: crop enterprises, adjustment for disposal of previous crops, livestock enterprises, separable non-agricultural diversification, single farm payment, agri-environmental payments, other grants and subsidies, miscellaneous receipts; C is defined as variable costs plus fixed costs.

Livestock Units (LU) and Grazing Livestock Units (GLU)

Livestock numbers are converted to livestock units, which are based on estimated energy requirements, in order to calculate the total stocking of grazing livestock on the farm. The following conversion factors are used:

Dairy cow	1.00	Hill ewe	0.06
Beef/hill cow	0.75	Upland ewe	0.08
Beef/dairy bull	0.65	Lowland ewe	0.11
Beef/dairy heifer	0.80	Ram	0.08
Other cattle – 2 years old and over	0.80	Ewe lamb	0.08
- 1 to 2 years old	0.65	Other sheep 1 year old and over	0.08
- under 1 year old	0.34	Store lamb under 1 yr.	0.04

Margin over concentrates

Margin over concentrates is the difference between milk sales and the value of purchased and home grown concentrates used for the dairy herd.

Miscellaneous Output

Miscellaneous output includes contract work, farm cottage rents, benefit value of farmhouses, and profit on resale of purchased agricultural produce.

Net Farm Income (NFI)

NFI is total farm enterprise output less total inputs (excluding the value of the labour of the farmer and spouse). It is calculated as if all farms are tenanted, and represents the return to the farmer and spouse for their labour and management, and on the tenant-type capital of the business.

Net Worth

Net worth is the difference between total assets and total liabilities and represents the value of assets available to the business, all other claims against these assets having been met.

Occupier's Net Income

Occupier's net income is based on actual tenure and indebtedness. It represents the return to the farmer and spouse for their labour, management and investment in the farm business.

Other Crop Costs

Other crop costs include crop protection chemicals and other costs incurred specifically for crop enterprises and forage.

Other Livestock Costs

Other livestock costs include purchased bedding materials, and other costs incurred specifically for livestock enterprises.

Owner Equity

Owner equity is net worth expressed as a percentage of total assets.

Rental Value

For owner-occupied farms, a rental value is imputed to make it possible to compare results with farms on which rents have to be paid.

Return on All Capital

Return on all capital is management and investment income plus rental value expressed as a percentage of total capital.

Return on Tenant's Capital

Return on tenant's capital is management and investment income expressed as a percentage of total tenant's capital.

Tenant's Capital

Tenant's capital is the value of livestock, machinery, crops (including cultivations) and stores. In the tables, it is expressed as the average of the opening and closing valuations for these items.

Utilisable Agricultural Area

UAA is the land area that is actually farmed by the farmer excluding areas such as roads, farm yards, buildings woodlands, water or unused rough grazing.

Abbreviations used throughout text include:

ALU – Annual Labour Units

CCF – Comparable Conventional Farms

ESU – Economic Size Unit

FBI – Farm Business Income

FBS – Farm Business Survey

GM – Gross Margin

LFA – Less Favoured Area

LU – Livestock Unit

MII – Management and Investment Income

NM – Net Margin

NFI – Net Farm Income

OFS – Organic Farming Scheme

SFP – Single Farm Payment

SGM – Standard Gross Margins

SO – Standard Output

UAA – Utilisable Agricultural Area

Appendix 6 Numbers of farms to be sampled/recruited by type and region

The recruitment targets set in 2006/07 were based on an analysis of registered organic businesses in 2005, classified by farm type and GOR (government office region), and have been maintained into 2013/14. The guideline target samples try to ensure that the population distribution is reflected. To increase the useable data, new businesses recruited should have more than 70% fully organic land.

For England from 2006/07, it was agreed with Defra that guidelines for a minimum of 140 farms (70 in the main FBS and 70 from the supplementary data collection covered by this project) should provide for a minimum of 6 in each type category (see table), except:

- a) In the case of the LFA (DA & SDA) cattle and sheep categories, as these can be combined with each other and with Welsh data to achieve the 5 minimum.
- b) Horticulture, where the priority should be to achieve a minimum of 6 for each of 'small-scale market garden' and 'larger scale field vegetables' within the other horticulture category. If recruitment enables the specialist glass and fruit categories to be increased to 5 or 6, that would be welcome, but was not a requirement.
- c) Specialist poultry and pigs, where the organic population is too small.

For Wales, the recruitment priorities identified, taking account of the existing samples, are:

- a) Improve balance between LFA and lowland dairy if any lowland dairy farms drop out
- b) Recruit horticultural businesses if any cropping or mixed farms drop out
- c) Maintain current lowland cattle and sheep numbers
- d) Focus on recruiting LFA (DA) cattle & sheep businesses.
- e) Within the SDA groups, cattle and sheep businesses are over-represented, and specialist sheep are underrepresented, so if any drop out of the former, they could be replaced by the latter if possible.

Table A10 Distribution of 2005/06 organic holdings in England and Wales by type and region and recruitment targets for 2006/07

FBSGor	Cereals	Dairy (LFA)	Dairy (Lowland)	General Cropping	Grazing Livestock (DA)	Grazing Livestock (Lowland)	Mixed	Other Cattle & Sheep (SDA)	Other Horticulture	Specialist Fruit	Specialist Glass	Specialist HNS	Specialist Horses	Specialist Pigs	Specialist Poultry	Specialist Sheep (SDA)	Grand Total England	Guideline target	Current FBS (2005/6)	To recruit
EAST	44		6	53		10	8		11	8	10	2	1	2	4		159	11	13	-2
EM	32	5	18	33	6	17	20	2	6	1	3	1			8		152	11	9	2
NE&YH	29	7	15	30	6	10	28	13	11		2	1	2		3	20	177	13	12	1
NW	5	8	40	7	1	18	12	16	5	1	6	1	3		3	7	133	10	6	4
SE&LON	59		21	27		58	47		17	17	11		4		9		270	20	10	10
SW	75	12	175	44	12	196	147	12	40	15	19	3	15	2	11	3	781	57	19	38
WM	27	8	52	33	4	42	34	8	17	11	4		3		4	1	248	18	2	16
Grand Total England	271	40	327	227	29	351	296	51	107	53	55	8	28	4	42	31	1920	140	71	70
Guideline target (min 6)	20	6	24	16	3	25	22	4	16	0	0	0	0	0	6	3	145	-5		
Wales guideline target		5	3	1	9	5	2	7	2							6		40	30	10
Total guideline target	20	11	27	17	12	30	24	11	18	0	0	0	0	0	6	9	180			
Current FBS (2005/6) Eng	10	3	15	6	2	7	11	5	2	1	3	0	0	1	3	2	71			
To recruit England	10	3	9	10	1	18	11	0		10			0	0	3	1	70			
Current FBS Wales	0	2	5	1	2	5	4	8	0	0	0	0	0	0	0	3	30			
To recruit Wales	0	1		0	6	1	0	2	(2 if other cropping farms drop out)				0	0	0 see other	10				

Appendix 7 Organic and conventional farm comparisons

A key aspect of this research work was to derive a cluster of similar conventional farms for each organic farm to provide comparison data. By generating comparison farm data, it is possible to determine and understand further the economic performance of organic farms, their relative competitiveness and the impact of policy on them in relation to conventional farms.

5.1.1 Background

Issues relating to comparing results from organic and conventional farms have been discussed by Lampkin and Padel (1994)⁵ and Offermann and Nieberg (2000).⁶

The conventional farms selected need to be ‘comparable’. The objective is to isolate the effect of the farming system on profits, so the choice of characteristics for comparison must be restricted to ‘non-system determined’ factors, i.e. location (climate, topography, soil, and market distance), size and tenure. The use of clusters of similar conventional farms to compare with each organic farm has the advantage over paired farm comparisons in that specific circumstances of individual conventional farms do not distort the comparison. The average for a group of organic farms can then be compared with the average for the group of matched clusters with greater confidence when the farm size, type and location characteristics of the organic and conventional groups are similar.

The idea of using clusters of conventional farms for comparisons has been carried out before (Fowler et al., 1999)⁷, using a hierarchical cluster analysis technique on the basis of Euclidean squared difference; however, the method of clustering has been changed in this study.

5.1.2 Conventional farm selection

For each organic farm recorded, the aim was to generate a cluster of at least three comparable conventional farms (CCF) from the Farm Business Survey database (Defra, 2007)⁸. The emphasis for selection of comparable conventional farms for this study was to focus on resource endowment identifiers/variables. The resource endowment of the business is normally independent of the organic or conventional management, and is a reflection of the resources with which the farm manager can run the farm business.

The main identifiers required to be identical for determining resource endowment include:

- Region (FBS province) - assists with selecting farms with similar production conditions (i.e. location, market distance, institutional and policy frameworks);
- Less Favoured Area and Non- Less Favoured Area status (See Table A9);
- Altitude (See Table A10);
- Main farm type, which is a more descriptive typology than the robust type (see Table A11).

⁵ Lampkin, NH and S Padel (1994) *Economics of Organic Farming – an international perspective*. CAB International, Wallingford.

⁶ Offermann, F. and Nieberg, H. (2000) *Economic performance of organic farms in Europe*. Organic farming in Europe: Economics and Policy. Vol. 5. University of Hohenheim, Germany.

⁷ Fowler, S.; Lampkin, N. H. and Midmore, P. (2000) *Organic Farming Incomes in England and Wales 1995/96-1997/98*. Report to MAFF. Institute of Rural Studies, University of Wales, Aberystwyth.

⁸ Department for Environment, Food and Rural Affairs (Farm Business Division). *Farm Business Survey Data, 2005/06* [Computer File]. Colchester, Essex: The Data Archive [Distributor] 4th December 2007.

Table A11 Recoding of LFA codes to simplify the clustering procedure

Less Favoured Area Codes		LFA types
All land outside LFA	1	1
All land inside severely disadvantaged area (SDA)	2	2
All land inside disadvantaged area (DA)	3	
50%+ in LFA of which 50%+ in SDA	4	3
50%+ in LFA of which 50%+ in DA	5	
<50%+ in LFA of which 50%+ in SDA	6	4
<50%+ in LFA of which 50%+ in DA	7	

Table A12 Altitude codes for farms in the FBS/FADN system

Altitude Description	Code
Most of business below 300m	1
Most of business at 300m to 600m	2
Most of business at 600m or above	3

Table A13 Main type and robust types used in the FBS/FADN system

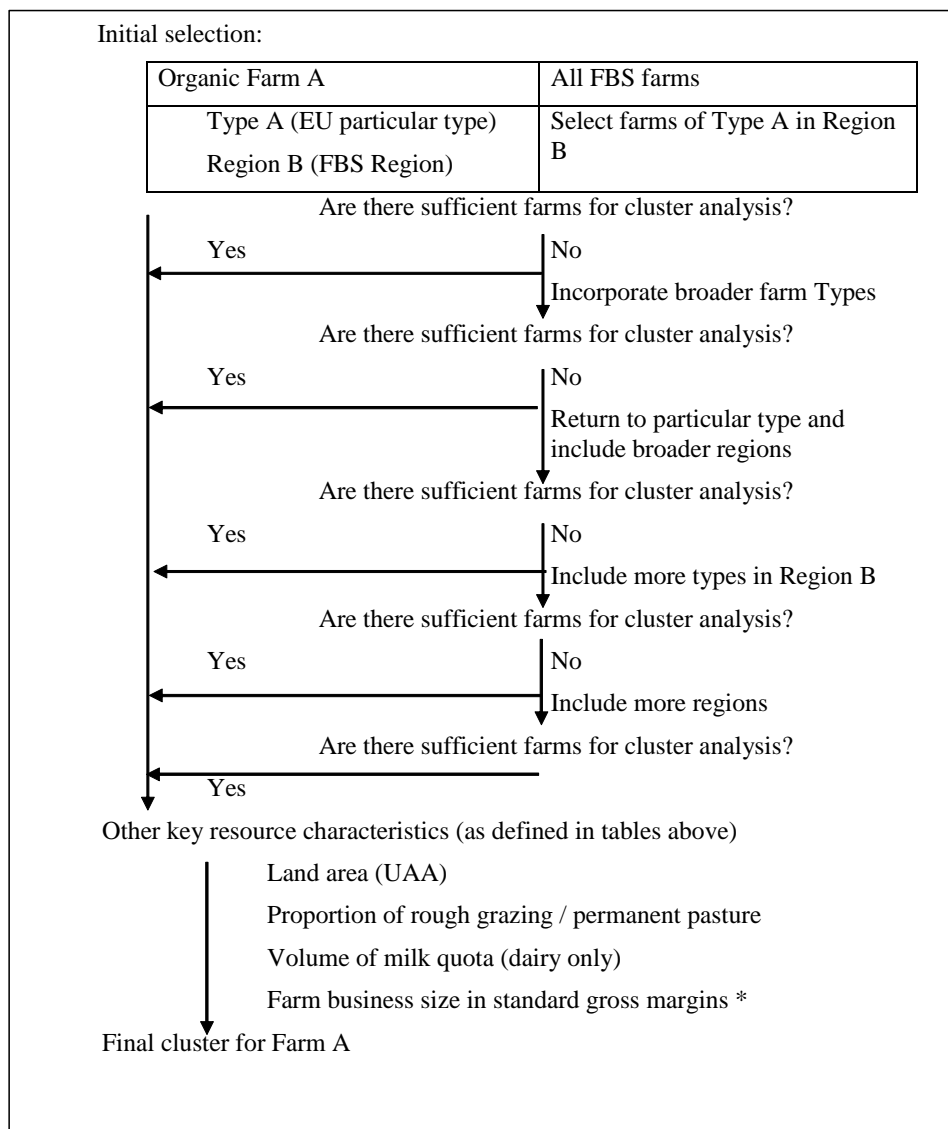
Farming Description	Main type	Robust type
Cereals	1	Cropping
General cropping	2	
Specialist fruit	3	Horticulture
Specialist glass	4	
Specialist hardy nursery stock	5	
Other horticulture	6	
Specialist pigs	7	Pigs and poultry
Specialist poultry	8	
Dairy (LFA)	9	Dairy
Dairy (lowland)	10	
Specialist sheep (SDA)	11	LFA cattle and sheep
Specialist beef (SDA)	12	
Mixed cattle & sheep (SDA)	13	
Cattle & sheep (DA)	14	
Cattle & sheep (lowland)	15	Lowland cattle and sheep
Cropping and dairy	16	Mixed
Cropping, cattle & sheep	17	
Cropping, pigs & poultry	18	
Cropping & mixed livestock	19	
Mixed livestock	20	

To prevent limiting the number of CCFs unduly, the above variables were reassigned different codes to allow some flexibility in deriving the comparison farm data.

To identify comparable farm data with similar resource endowment, pre-defined ranges were used for land (UAA), milk quota ownership (dairy farms only), proportion of permanent pasture and rough grazing land, and the farm business size in standard outputs (ESU) per farm. The range was defined by a percentage deviation from the value of the respective organic farm (e.g. +/- 20%) and/or an absolute value to prevent organic farms with small values being lost from the sample. Overall, the combination of variables for deriving farm clusters can be taken as a reasonable guide to identifying comparable resource endowment.

For all farm types, a standard procedure was undertaken to determine the comparable data selection per organic farm. However, it was not possible to achieve a reasonable number of CCFs in 33% of cases. Therefore, a hierarchical clustering approach was used, by adding farms of the same type from adjacent regions and on occasion increasing the pre-defined ranges per farm type (See Box 1 and Table A13).

Box 1 Conventional farm selection procedure



Farm business size, as measured by standard gross margins, is a measure of the potential economic activity of the particular mix and size of enterprises on the farm.

Table A14 Summary table to show the procedure used per farm type and the CCF results achieved (2013/14 farms)

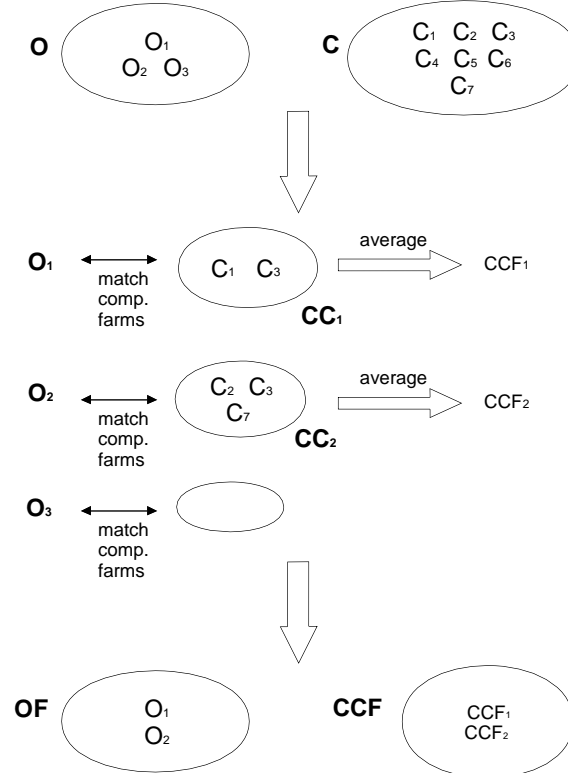
Farm type	Cropping	Hort.	Dairy	Cattle and sheep		Mixed	Total
	All	All	All	LFA	Lowland		
Total organic farms	22	13	39	41	40	31	186*
Baseline clustering criteria							
LFA status/altitude	identical	identical	identical	identical	identical	identical	
Main type	identical	identical	identical	identical	identical	identical	
Region	identical	identical	identical	identical	identical	identical	
Utilisable agricultural area [UAA] (+/- %)	30	30	30	30	30	30	
Quota owned (+/- %)	n/a	n/a	n/a**	n/a	n/a	n/a**	
Permanent Pasture [PP] (+/- %)	30	30	n/a	30	30	30	
Rough Grazing [RG] (+/- %)	30	30	n/a	30	30	30	
Economic Size Units [ESU] (+/- %)	30	30	30	30	30	30	
No. of farms for which baseline cluster obtained (min 3 farms) (as a percent)	14 64%	1 8%	29 74%	23 56%	23 58%	8 26%	98 53%
Modifications required to achieve clusters for remaining farms							
Main type (incorporate broader farm type definition)	1	2	0	0	8	2	7%
Regional (broader selection)	1	2	4	4	0	1	6%
Main type and regional (broader selection)	0	0	0	3	1	7	6%
Regional/main type and UAA/ESU/RG/PP (broader selection)	1	5	2	3	4	3	10%
LFA/altitude (non-identical criteria)	0	0	0	0	0	0	0%
Combination of above	2	1	4	8	4	8	15%
Not clustered	3	2	0	0	0	2	4%
Resulting final cluster statistics							
Average number of farms in cluster per organic farm	7.47	3.64	11.56	7.15	6.87	6.76	7.2
No. of organic farms with 5 or more farms (CCF) per cluster	12	1	35	22	29	15	114
% of organic farms with 5 or more farms (CCF) per cluster	63%	9%	90%	54%	73%	52%	64%
Range of CCF per organic farm per farm type: Minimum	3	3	3	3	3	3	3
Maximum	29	6	49	24	15	24	25

*=Additionally, there were 3 "poultry" and 1 "pig" typology organic farms in the Defra dataset (excluded due to sample size)

**=Quota now removed as a cluster parameter

Once the comparable conventional farm data were identified from the main Farm Business Survey database (sample C in Box 2) and for the organic farms (sample O), the comparable conventional farm data for each cluster (CC_n) were averaged. This effectively creates a single ('artificial') comparable conventional farm CCF_n for each organic farm (O_n). Note that farms from sample C could be used more than once (in different clusters). All organic farms with no comparable data were removed from sample O, leaving set OF as the subset of sample O with matching clusters, and CCF as the set of averages for each cluster of non organic businesses drawn from sample C. The robust type comparative analysis presented in this report is based on average values for businesses matching the robust type criteria drawn from OF, compared with average values for their corresponding clusters drawn from CCF.

Box 2. Procedure for determining comparable farm data per farm type



Source: Offermann, 2004.⁹

5.1.3 Interpretation of results

As discussed earlier, the farms have been classified by Standard Output (SO), a typology system originally devised for conventional agricultural systems (see Appendix 2) and therefore not entirely appropriate for organic farms. Further, because of the systematic differences in structure on organic

⁹ Offermann, F. (2004) Selection of comparable conventional farms: Some considerations for a general guideline. Unpublished project guidelines, Further Development of European Organic Farming Policy Project (www.irs.aber.ac.uk/euceeofp).

farms, clustering conventional farms is still only an approximate guide to the possible performance of organic farms if they were managed conventionally or vice versa.

The sample size for the comparison clusters is sufficiently large for a degree of confidence in the average value; however, there is still a possibility for outliers (especially larger farms) to have some disproportionate influence on the average.