

Please note that some of these figures may not total exactly as the formulas used work on pre-rounded figures.

FARM A - GROSS OUTPUT											
Arable Unit use Pots in rotation											
Use WOSR figures - none for SOSR		2017-2018				2016-2017				2015-16	
		Projected figures				Current Gross Output - SAC Handbook				Gross Output - FBS	
	No	Value (£)	Total (£)		No	Value (£)	Total (£)		No	Value (£)	Total (£)
Gross Output - WW	21	1,388	28,857		21	1,206	25,073		21	1,100	22,869
Gross Output - SB	54	845	45,757		54	734	39,746		54	759	41,100
Gross Output - WOSR	27	1,300	35,308		27	1,260	34,222		27	1,156	31,397
Gross Output - POTS	10	5,100	51,000		10	5,090	50,900		10	5,799	57,990
				£ 160,922				£ 149,941			£ 153,356
Subsidy											
BPS											
Payment Region 1	118	244	24,468		118	244	24,468		118	244	24,468
Payment Region 2	-	31	-		-	31	-		-	31	-
(based on 2019 values & £0.85228 conversion rate)				£ 24,468				£ 24,468			£ 24,468
											Average
Total Output				£ 185,389				£ 174,409			£ 177,824
											30% of Av GO
											£ 53,543
											50/50 Split
											£ 26,772
											Per Acre
											£ 92

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FARM B GROSS OUTPUT														
									ha	acres				
Spring Calving Cows & Commercial sheep								182	450	LFA				
Assume same systems	2017-2018			2016-2017			2015-2016							
	Projected figures			SAC Handbook			FBS Data							
	No	Value (£)	Total (£)	No	Value (£)	Total (£)	No	Value (£)	Total (£)					
Gross Output - Cows	100	660	66,000	100	631	63,100	100	863	86,300					
Gross Output - Sheep	500	90	45,000	500	92	46,140	500	138	69,000					
			£ 111,000				£ 109,240				£ 155,300			
Subsidy														
BPS - 2019														
Payment Region 1	141	244	29,359	141	244	29,359	141	244	29,359					
Payment Region 2	41	31	1,070	41	31	1,070	41	31	1,070					
(based on 2019 values & £0.85228 conversion rate)											TOTAL			
LFASS - 2017	194	34	5,653	£ 36,083	194	34	5,653	£ 36,083	194	34	5,653	£ 36,083		
												Average		
Gross Output				£ 147,083				£ 145,323				£ 191,383	£ 161,263	
													30% of Av GO	£ 48,379
													50/50 Split	£ 24,189
													Per Acre	£ 54

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FARM C GROSS OUTPUT											
	2017-2018			2016-2017			2015-16				
	Projected figures			SAC Handbook			FBS data				
	No	Value (£)	Total (£)	No	Value (£)	Total (£)	No	Value (£)	Total (£)		
Gross Output - WW	103	1,388	142,762	103	1,206	124,042	103	1,100	113,140		
Gross Output - WOSR	51	1,300	66,855	51	1,260	64,798	51	1,156	59,450		
Gross Output - SO	103	805	82,798	103	785	80,741	103	720	74,055		
Gross Output - WB	51	1,050	53,999	51	1,011	51,993	51	967	49,730		
Gross Output - Sheep	200	17	3,400	200	18	3,600	200	17	3,400		
			£ 349,814				£ 325,174			£ 299,775	
Subsidy											
BPS											
Payment Region 1	312	244	64,816	312	244	64,816	312	244	64,816		
Payment Region 2	0	31	0	0	31	0	0	31	0	TOTAL	AVERAGE
(based on 2019 values & £0.85228 conversion rate)			£ 64,816				£ 64,816			£ 64,816	£ 64,816
Total Output			£ 414,629				£ 389,990			£ 364,591	£ 389,737
										30% of Av GO	£ 116,921
										50/50 Split	£ 58,461
										Per Acre	£ 76

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FARM D GROSS OUTPUT												
Spring Calving Cows & Commercial sheep												
	2017-2018				2016-2017				2015-2016			
	Projected figures				SAC Handbook				FBS Data			
	No	Value (£)	Total (£)		No	Value (£)	Total (£)		No	Value (£)	Total (£)	
Gross Output - Cows	20	660	13,200		20	631	12,620		20	863	17,260	
Gross Output - Sheep	110	90	9,900		110	92	10,151		110	138	15,180	
				£ 23,100				£ 22,771				£ 32,440
Subsidy												
BPS												
Payment Region 1	37	244	7,590		37	244	7,590		37	244	7,590	
Payment Region 2	-	31	-		-	31	-		-	31	-	
<small>(based on 2019 values & £0.85228 conversion rate)</small>												
LFASS	50	52	2,207		50	52	2,207		50	52	2,207	TOTAL
				£ 9,797				£ 9,797				£ 9,797
												£ 9,797
Total Output				£ 32,897				£ 32,568				£ 42,237
												£ 35,901
												30% of Av GO
												£ 10,770
												50-50 Split
												£ 5,385
												Per Acre
												£ 60

Please note that some of these figures may not total exactly as the formulas used work on pre-rounded figures.

FARM E GROSS OUTPUT												
Beef lowland suckler herds												
2017-2018			2016-2017				2015-2016					
Projected Figures			SAC Handbook				FBS Data					
No	Value (£)	Total (£)	No	Value (£)	Total (£)	No	Value (£)	Total (£)				
Gross Output - Cows	60	640	38,400	60	628	37,680	60	753	45,180			
			£ 38,400				£ 37,680				£ 45,180	
Subsidy												
BPS - 2019												
Payment Region 1	57	244	11,768	57	244	11,768	57	244	11,768			
Payment Region 2		31	-		31	-		31	-			
(based on 2019 values & £0.85228 conversion rate)												
			£ 11,768				£ 11,768				£ 11,768	£ 11,678
Gross Output			£ 50,168				£ 49,448				£ 56,948	£ 52,188
											30% of Av GO	£ 15,656
											50-50 Split	£ 7,828
											Per Acre	£ 56

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FARM F GROSS OUTPUT												
	2017-2018				2016-2017				2015-2016			
	Projected figures				SAC Handbook				FBS Data			
	No	Value (£)	Total (£)		No	Value (£)	Total (£)		No	Value (£)	Total (£)	
Gross Output - WW	111	1,388	153,833		111	1,206	133,662		111	1,100	121,914	
Gross Output - WOSR	55	1,300	72,040		55	1,260	69,823		55	1,156	64,060	
Gross Output - SO	111	805	89,219		111	785	87,002		111	720	79,798	
Gross Output - WB	55	1,050	58,186		55	1,011	56,025		55	967	53,587	
Gross Output - Beef	300	385	115,500		300	179	53,700		300	419	125,700	
				£ 488,777				£ 400,212				£ 445,058
Subsidy												
BPS												
Payment Region 1	436	244	90,638		436	244	90,638		436	244	90,638	
Payment Region 2	-	31	-		-	31	-		-	31	-	
(based on 2019 values & £0.85228 conversion rate)				£ 90,638				£ 90,638				£ 90,638
Total Output				£ 579,415				£ 490,849				£ 535,696
												£ 535,320
												30% of Av GO
												£ 160,596
												50-50 Split
												£ 80,298
												Per acre
												£ 75

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FARM G GROSS OUTPUT												
Spring Calving Cows & Commercial sheep	2017-2018			2016-2017			2015-2016					
	Projected figures			SAC Handbook			FBS data					
	No	Value (£)	Total (£)	No	Value (£)	Total (£)	No	Value (£)	Total (£)			
Gross Output - Cows	20	660	13,200	20	631	12,620	20	863	17,260			
Gross Output - Sheep	110	90	9,900	110	92	10,151	110	138	15,180			
			£ 23,100				£ 22,771			£ 32,440		
Subsidy												
BPS												
Payment Region 1	37	244	7,590	37	244	7,590	37	244	7,590			
Payment Region 2	-	31	-	-	31	-	-	31	-			
(based on 2019 values & £0.85228 conversion rate)												
LFASS	50	52	2,207	50	52	2,207	50	52	2,207	TOTAL	AVERAGE	
			£ 9,797				£ 9,797			£ 9,797	£ 9,797	
Total Output			£ 32,897				£ 32,568			£ 42,237	£ 35,901	
										30% of Av GO	£ 10,770	
										50-50 Split	£ 5,385	
										Per Acre	£ 39	

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FARM H GROSS OUTPUT												
Lowland sheep - crossbred ewes												
2017-2018			2016-2017			2015-2016						
Projected Values			SAC Handbook			FBS Data						
<u>No</u>	<u>Value (£)</u>	<u>Total (£)</u>	<u>No</u>	<u>Value (£)</u>	<u>Total (£)</u>	<u>No</u>	<u>Value (£)</u>	<u>Total (£)</u>				
Gross Output - Sheep	100	90	9,000	100	92	9,228	100	138	13,800			
			£ 9,000			£ 9,228			£ 13,800			
Subsidy												
BPS												
Payment Region 1	24	244	4,949	24	244	4,949	24	244	4,949			
Payment Region 2	0	31	0	0	31	0	0	31	0			
(based on 2019 values & £0.85228 conversion rate)										TOTAL	AVERAGE	
			£ 4,949			£ 4,949			£ 4,949	£ 4,949		
Total Output			£ 13,949			£ 14,177			£ 18,749	£ 15,625		
									30% of Av GO	£ 4,688		
									50-50 Split	£ 2,344		
									Per Acre	£ 40		

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FARM I GROSS OUTPUT												
	2017-2018			2016-2017			2015-2016					
	Projected figures			SAC Handbook			FBS Data					
	No	Value (£)	Total (£)	No	Value (£)	Total (£)	No	Value (£)	Total (£)			
Gross Output - Milk	100	2,200	220,000	100	1,903	190,300	100	1,613	161,300			
Gross Output	-	117	-	-	117	-	-	138	-			
			£ 220,000			£ 190,300			£ 161,300			
Subsidy												
BPS												
Payment Region 1	119	244	24,655	119	244	24,655	119	244	24,655			
Payment Region 2	-	31	-	-	31	-	-	31	-			
(based on 2019 values & £0.85228 conversion rate)			£ 24,655			£ 24,655						
Total Output			£ 244,655			£ 214,955				£ 185,955	£ 215,189	
										30% of Av GO	£ 64,557	
										50-50 Split	£ 32,278	
										Per Acre	£ 110	

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FARM J GROSS OUTPUT													
2017-2018			2016-2017			2015-2016							
Projected Figures			SAC Handbook			FBS Data							
No	Value (£)	Total (£)	No	Value (£)	Total (£)	No	Value (£)	Total (£)					
Gross Output - Sheep	1,300	30	39,000	1,300	28	36,491	1,300	50	65,000				
Gross Output	-	117	-	-	117	-	-	138	-				
			£ 39,000			£ 36,491			£ 65,000				
Subsidy													
BPS													
Payment Region 1	17	244	3,442	17	244	3,442	17	244	3,442				
Payment Region 3	1,275	12	13,041	1,275	12	13,041	1,275	12	13,041				
(based on 2019 values & £0.85228 conversion rate)													
SUSSS	325	78	21,605	325	78	21,605	325	78	21,605				
LFASS	217	62	13,476	217	62	13,476	217	62	13,476				
			£ 51,564			£ 51,564			£ 51,564				
			£ 90,564			£ 88,055			£ 116,564	£ 98,394			
										30% of Av GO	£ 29,518		
										50-50 Split	£ 14,759		
										Per Acre	£ 5		

Farm A

<u>Farming System</u>	<u>General Cropping</u>			
Crop	Yield	Price	Ha	Total
WW	9	132	21	24,592
WW Straw	4	45	21	3,780
SB	5.45	130	54	38,365
SB Straw	4	60	54	12,996
WOSR	3.4	308	27	28,442
Pots		617	10	6,170
				£ 114,345

Livestock	Performance	Price	No.s	Total
Subsidy	Region	Rate	Ha	Total
				£ -
	1	208	118	24,458
				£ 24,458
TOTAL OUTPUT				£ 138,803

Variable Costs

Crop	Cost	Ha	Total
WW	442	21	9,149
SB	273	54	14,783
WOSR	408	27	11,081
Contractors	130	102	13,261
Pots		10	0
			£ 48,275

Livestock1	Price	No.s	Total

Fixed Costs

	Farm SLR	Adjusted	£/man	
Labour	1.11	0.11	15868.8	1,746
Housing				
		£/ha	Ha	Total
Total Machinery		281	118	33,049
Depreciation				17,100
Total Property		36	118	4,234
Total Other		127	118	14,937
				£ 71,065

TOTAL COSTS £ 119,340

DIVISIBLE SURPLUS £ 19,463

50:50 Split £ 9,732

£/ac £ 33

Minimum Machinery Requirements		Depn Rate	Depn
Tractors	x1	£75,000	10% £7,500
Plough		£18,000	10% £1,800
One pass / Seeder		£20,000	10% £2,000
Roller		£8,000	10% £800
Trailers	x2	£12,000	10% £1,200
Bailer		£8,000	10% £800
Telehandler		£30,000	10% £3,000
		£171,000	£17,100

Standard Labour Requirement			
	hrs/yr	No.	Total
Cereals	18	118	2,116.989
		Total	£ 2,116.99
Standard annual labour unit	1,900		1.11
Adjustment for excessive labour requirement			0.11

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
 Yield is based on our assessment of the farm, allowing for its location and fixed equipment
 Price - based on current market price (considering future prices)
 Straw output based on £/ha sold in the bout
 Potato output is based on rental of £740/ha less £123/ha management and plough charge
 Total area equals crop areas plus 5%
 Subsidy is based on regional average for 2019 and exchanged at £0.85228
 Variable costs are from John Nix Farm Management Pocketbook 2017
 Standard Labour Requirements from SAC Handbook
 Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Farm B

Farming System

<u>Farming System</u>		<u>LFA Cattle & Sheep</u>			
Crop	Yield	Price (£)	Ha	Total (£)	
					0
Livestock	Performance	Price (£)	No.s	Total (£)	
Spring calving cows	0.92	406	100	40,600	
Commercial Sheep	1.5	79	500	39,500	
					£ 80,100
	Region	Rate (£)	Ha	Total (£)	
Subsidy	1	208	141	29,322	
	2	26	41	1,074	
Beef Calf Scheme		71	18	1,278	
LFASS		34	194.4	6,633	
					£ 38,307
			TOTAL OUTPUT		£ 118,407
Variable Costs					
Crop		Cost (£)	Ha	Total (£)	
Livestock		Cost (£)	No.s	Total (£)	
Spring calving cows		213	100	21,300	
Commercial Sheep		46	500	23,000	
					£ 44,300
Fixed Costs	Farm SLR	Adjusted	£/man		
Labour	2.89	0.5	15868.8	7,934	
Housing					
		£/ha	Ha	Total (£)	
Total Machinery		79	141	11,139	
Depreciation				8,400	
Total Property		18	141	2,538	
Total Other		49	141	6,909	
					£ 36,920
			TOTAL COSTS		£ 81,220
			DIVISIBLE SURPLUS		£ 37,187
			50:50 Split		£ 18,593
			£/ac	£	53

Minimum Machinery Requirements

		Depn Rate	Depn
Tractors	£45,000	10%	£4,500
Trailer	£4,000	10%	£400
Telehandler	£20,000	10%	£2,000
Quad & Trailer	£6,000	10%	£600
Float	£4,000	10%	£400
Handling Crates	£5,000	10%	£500
	£84,000		£8,400

Standard Labour Requirement

	hrs/yr	No.	Total (£)
Grassland	3.1	141	437.1
Rough grazing	1.5	41	61.5
Beef Cows	26	100	2,600
Other cattle	12	20	240
Sheep upland	3.7	500	1,850
Other sheep (upland)	3.1	100	310
			Total £ 5,498.60
Standard Annual Labour Unit	1,900		2.89
Adjusted Labour Requirements			0.5

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
 Yield is based on our assessment of the farm, allowing for its location and fixed equipment
 Price - based on current market price (considering future prices)
 Total area equals crop areas plus 5%
 Subsidy (BPS) is based on regional average for 2019 and exchanged at £0.85228
 Variable costs are from John Nix Farm Management Pocketbook 2017
 Standard Labour Requirements from SAC Handbook. Adjusted figure reflects what was happening on the farm
 Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution
 Fixed costs based on Region 1 land area

Farm C

<u>Farming System</u>	<u>General Cropping</u>			
Crop	Yield	Price	Ha	Total
WW	9	132	102	121,176
WW Straw	4	45	102	18,360
SO	3	115	102	35,190
SO Straw	4	60	102	6,240
WB	7.5	120	51	6,120
WB Straw	4	50	51	10,200
WOSR	3.4	308	52	54,454

				£	251,740
Livestock	Performance	Price	No.s	Total	£ -
Subsidy	Region	Rate	Ha	Total	£ 64,816
	1	208	312	64,816	

TOTAL OUTPUT

Variable Costs

Crop	Cost	Ha	Total
WW	442	102	45,084
SO	217	102	22,134
WOSR	408	52	21,216
WB	351	51	17,901
	0	0	0

£ 106,335

Livestock1	Price	No.s	Total
			0

£ -

Fixed Costs

	Farm SLR	Adjusted	£/man	
Labour	2.91	1.00	15868.8	15,869
Housing				

	£/ha	Ha	Total
Total Machinery	281	312	87,582
Depreciation			27,700
Total Property	36	312	11,220
Total Other	127	312	39,583

£ 181,955

TOTAL COSTS £ 288,290

DIVISIBLE SURPLUS £ 28,267

50:50 Split £ 14,133

£/ac £ 18

Minimum Machinery Requirements		Depn Rate	Depn
Tractors	x2	£100,000	10% £10,000
Plough		£18,000	10% £1,800
One pass / Seeder		£20,000	10% £2,000
Roller		£8,000	10% £800
Trailers	x2	£18,000	10% £1,800
Baler		£8,000	10% £800
Telehandler		£30,000	10% £3,000
Combine		£75,000	10% £7,500
		£277,000	£27,700

Standard Labour Requirement			
	hrs/yr	No.	Total
Cereals	18	307	5,526
	Total	£	5,526
Standard annual labour unit	1,900		2.91
Adjust labour requirement			1.00

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
 Yield is based on our assessment of the farm, allowing for its location and fixed equipment
 Price - based on current market price (considering future prices)
 Straw output based on £/ha sold in the bout
 Potato output is based on rental of £740/ha less £123/ha management and plough charge
 Total area equals crop areas plus 5%
 Subsidy is based on regional average for 2019 and exchanged at £0.85228
 Variable costs are from John Nix Farm Management Pocketbook 2017
 Standard Labour Requirements from SAC Handbook. Adjusted figure reflects what was happening on the farm.
 Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Farm D				
<u>Farming System</u>	<u>LFA Cattle & Sheep</u>			
Crop	Yield	Price	Ha	Total
				£ -
Livestock	Performance	Price	No.s	Total
Spring calving cows	0.92	406	20	8,120
Commercial Sheep	1.5	76	110	8,360
				£ 16,480
	Region	Rate	Ha	Total
Subsidy	1	208	37	7,590
	2	26	0	0
Beef Calf Scheme		71	18	1,278
LFASS		52	49.64	2,589
				£ 11,458
			TOTAL OUTPUT	£ 27,938
Variable Costs				
Crop		Cost	Ha	Total
Livestock		Cost	No.s	Total
Spring calving cows		213	20	4,260
Commercial Sheep		46	110	5,060
				£ 9,320
Fixed Costs	Farm SLR	Adjusted	£/man	
Labour	0.63	0	15868.8	0
Housing				
		£/ha	Ha	Total
Total Machinery		79	37	2,884
Depreciation				4,500
Total Property		18	37	657
Total Other		49	37	1,789
				£ 9,829
			TOTAL COSTS	£ 19,149
			DIVISIBLE SURPLUS	£ 8,789
			50:50 Split	£ 4,394
			£/ac	£ 49

Minimum Machinery Requirements		Depn Rate	Depn
Tractor & loader	£30,000	10%	£3,000
Trailer	£4,000	10%	£400
Quad & Trailer	£5,000	10%	£500
Float	£3,000	10%	£300
Handling Crates	£3,000	10%	£300
	£45,000		£4,500

Standard Labour Requirement			
	hrs/yr	No.	Total
Grassland	3.1	36.5	113.15
Beef Cows	26	20	520
Other cattle	12	5	60
Sheep upland	3.7	110	407
Other sheep (upland)	3.1	30	93
		Total	£1,193.15
Standard annual labour unit	1,900		0.63
Adjustment			0

Notes
Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
Yield is based on our assessment of the farm, allowing for its location and fixed equipment
Price - based on current market price (considering future prices)
Subsidy is based on regional average for 2019 and exchanged at £0.85228
Variable costs are from John Nix Farm Management Pocketbook 2017
Standard Labour Requirements from SAC Handbook
Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Farm E

Farming System	Beef Lowland Suckler Herd			
Crop	Yield	Price	Ha	Total
				£ -
Livestock	Performance	Price	No.s	Total
Spring calving Cows	0.92	438	60	26,280
				£26,280
Subsidy	Region	Rate	Ha	Total
	1	208	57	11,768
	2	26	0	0
	3	11	0	0
Beef Calf Scheme		71	54	3,834
				£15,602
Variable Costs			TOTAL OUTPUT	£41,882
Crop	Cost	Ha	Total	
Livestock	Cost	No.s	Total	
		0	0	
Spring calving Cows	216	60	12,960	
				£12,960
Fixed Costs	Farm SLR	Adjusted	£/man	Total
Labour	1.16	0.16	15868.8	2,539
Housing				
	£/ha	Ha	Total	
Total Machinery	79	57	4,471	
Depreciation				7,100
Total Property	18	57	1,019	
Total Other	49	57	2,773	
				£17,901
			TOTAL COSTS	£30,861
			DIVISIBLE SURPLUS	£11,021
			50:50 Split	£ 5,511
			£/ac	£ 39

Minimum Machinery Requirements	Depn Rate	Depn	
Tractors	£30,000	10%	£3,000
Float	£2,000	10%	£200
Handling Crates/Race	£5,000	10%	£500
Mixer wagon	£8,000	10%	£800
Trailers	£6,000	10%	£600
Telehandler	£20,000	10%	£2,000
	£71,000		£7,100

Standard Labour Requirement			
	hrs/yr	No.	Total
Grassland	3.1	56.59	175.429
Silage (1st plus 50% sec)	17	20	340
Beef Cows	26	60	1,560
Other cattle	12	10	120
		Total	£2,195.43
Standard annual labour unit	1,900		1.16
Adjustment for excessive labour requirement			0

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
 Yield is based on our assessment of the farm, allowing for its location and fixed equipment
 Price - based on current market price (considering future prices) - minus replacement costs
 Subsidy is based on regional average for 2019 and exchanged at £0.85228
 Variable costs are from John Nix Farm Management Pocketbook 2017
 Standard Labour Requirements from SAC Handbook
 Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Farm F

Farming System General Cropping & Specialist Beef

Crop	Yield	Price	Ha	Total
WW	8.5	132	56	62,394
WW Straw	4	45	56	10,080
SB	5.45	130	112	79,274
SB Straw	4	60	112	26,854
WB	7	120	47	39,866
WB Straw	4	50	47	9,400
Pots		617	15	9,255

£ 237,123.5

Livestock	Performance	Price	No.s	Total
		419	350	146,650

£ 146,650.0

Subsidy	Region	Rate	Ha	Total
	1	208	435	90,426
	2	26	1.02	27

£ 90,425.6
£ 26.5

TOTAL OUTPUT £ 474,225.7

Variable Costs

Crop	Cost	Ha	Total
WW	442	56	24,580
SB	273	112	30,546
WB	351	47	16,658
Pots		15	0

£ 71,784.1

Livestock1	Price	No.s	Total
	110	350	38,500

£ 38,500.0

Fixed Costs

	Farm SLR	Adjusted	£/man	
Labour	4.76	2	15868.8	31,738
Housing				
Total Machinery			281	435
Depreciation				122,187
Total Property			36	435
Total Other			127	435

£ 257,202.1

TOTAL COSTS £ 367,486.2

DIVISIBLE SURPLUS £ 106,739.5

50:50 Split £ 53,369.7

£/ac £ 49.7

Minimum Machinery Requirements

			Depn Rate	Depn
Tractors	x3	£135,000	10%	£13,500
Plough		£18,000	10%	£1,800
One pass / Seeder		£20,000	10%	£2,000
Roller		£8,000	10%	£800
Trailers	x3	£18,000	10%	£1,800
Baler		£10,000	10%	£1,000
Telehandler		£30,000	10%	£3,000
Combine		£75,000	10%	£7,500
Muck Slurry equipment		£10,000	10%	£1,000
		£324,000		£32,400

Standard Labour Requirement

	hrs/yr	No.	Total
Cereals	18	235	4,230
Grassland	3.1	200	620
Other cattle	12	350	4,200
		Total	£ 9,050.0
Standard annual labour unit	1,900		4.76
Adjusted labour units to reflect current farm practice (excludes tenant labour)			2

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
Yield is based on our assessment of the farm, allowing for its location and fixed equipment
Price - based on current market price (considering future prices)
Straw output based on £/ha sold in the bout
Potato output is based on rental of £740/ha less £123/ha management and plough charge
Total area equals crop areas plus 5%
Subsidy is based on regional average for 2019 and exchanged at £0.85228
Variable costs are from John Nix Farm Management Pocketbook 2017
Standard Labour Requirements from SAC Handbook. Adjusted figure reflects what was happening on the farm
Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Farm G

<u>Farming System</u>	<u>LFA Cattle & Sheep</u>			
Crop	Yield	Price	Ha	Total
				£ -
Livestock	Performance	Price	No.s	Total
Spring calving cows	0.92	406	25	10,150
Commercial Sheep	1.5	79	100	7,900
				£18,050
Subsidy	Region	Rate	Ha	Total
	1	208	40	8,281
	2	26	15	405
Beef Calf Scheme		71	23	1,633
LFASS		52	59.7	3,114
				£13,433
			TOTAL OUTPUT	£31,483
Variable Costs				
Crop		Cost	Ha	Total
Livestock		Cost	No.s	Total
Spring calving cows		213	25	5,325
Commercial Sheep		46	100	4,600
				£ 9,925
Fixed Costs				
	Farm SLR	Adjusted	£/man	
Labour	0.68	0	15868.8	0
Housing				
		£/ha	Ha	Total
Total Machinery		79	40	3,146
Depreciation				6,400
Total Property		18	40	717
Total Other		49	40	1,951
				£12,214
			TOTAL COSTS	£22,139
			DIVISIBLE SURPLUS	£ 9,344
			50:50 Split	£ 4,672
			£/ac	£ 47

Minimum Machinery Requirements	Depn Rate	Depn
Tractor & Loader	£45,000 10%	£4,500
Trailer	£4,000 10%	£400
Quad & Trailer	£6,000 10%	£600
Float	£4,000 10%	£400
Handling Crates/Race	£5,000 10%	£500
	£64,000	£6,400

Standard Labour Requirement			
	hrs/yr	No.	Total
Grassland	3.1	40	124
Rough grazing	1.5	15	22.5
Beef Cows	26	25	650
Other cattle	12	5	60
Sheep upland	3.7	100	370
Other sheep (upland)	3.1	20	62
		Total	£1,289
Standard annual labour unit	1,900		0.68

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016

Yield is based on our assessment of the farm, allowing for its location and fixed equipment

Price - based on current market price (considering future prices)

Total area equals crop areas plus 5%

Subsidy is based on regional average for 2019 and exchanged at £0.85228

Variable costs are from John Nix Farm Management Pocketbook 2017

Standard Labour Requirements from SAC Handbook

Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Fixed costs per Region 1 land

Farm H

<u>Farming System</u>	<u>Lowground Sheep</u>			
Crop	Yield	Price	Ha	Total
				£ -
Livestock	Performance	Price	No.s	Total
Commercial Sheep	1.7	93	100	9,300
				£ 9,300
Subsidy	Region	Rate	Ha	Total
	1	208	24	4,949
	2	26	0	0
Beef Calf Scheme		71	0	0
LFASS		52	0	0
				£ 4,949
TOTAL OUTPUT				£14,249
Variable Costs				
Crop		Cost	Ha	Total
Livestock		Cost	No.s	Total
Commercial Sheep	0	213	0	0
		46	100	4,600
				£ 4,600
Fixed Costs				
	Farm SLR	Adjusted	£/man	
Labour	0.34	0	15868.8	0
Housing				
		£/ha	Ha	Total
Total Machinery				1,000
Depreciation				1,050
Total Property		48	24	1,142
Total Other		120	24	2,856
				£ 6,048
TOTAL COSTS				£10,648
DIVISIBLE SURPLUS				£ 3,601
50:50 Split				£ 1,800
£/ac				£ 31

Minimum Machinery Requirements	Depn Rate	Depn	
Quad & Trailer	£6,000	10%	£600
Float	£2,000	10%	£200
Handling Crates/Race	£2,500	10%	£250
	£10,500		£1,050

Standard Labour Requirement			
	hrs/yr	No.	Total
Grassland	3.1	24	74.4
Sheep lowland	5.2	100	520
Other sheep (low)	2.9	20	58
		Total	£ 652.40
Standard annual labour unit	1,900		0.34

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016

Yield is based on our assessment of the farm, allowing for its location and fixed equipment

Price - based on current market price (considering future prices)

Total area equals crop areas plus 5%

Subsidy is based on regional average for 2019 and exchanged at £0.85228

Variable costs are from John Nix Farm Management Pocketbook 2017

Standard Labour Requirements from SAC Handbook

Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Fixed cost assessed as per unit

Farm I

Farming System

Dairy

Crop	Yield	Price	Ha	Total	
					£ -
Livestock	Performance	Price	No.s	Total	
Dairy	8500l 26ppl	2,100	100	210,000	£ 210,000
Subsidy	Region	Rate	Ha	Total	
	1	208	125	25,907	
	2	26	0	0	
	3	11	0	0	
Beef Calf Scheme		71	0	0	
LFASS		62	0	0	
SUSSS		66	0	0	
					£ 25,907
TOTAL OUTPUT					£ 235,907

Variable Costs

Crop	Cost	Ha	Total	
Livestock	Cost	No.s	Total	
		0	0	
Dairy	928	100	92,800	£ 92,800

Fixed Costs

	Farm SLR	Adjusted	£/man	Ha	Total
Labour	2.11	1.11	15868.8		17,614
Housing					
Total Machinery		£/ha	Ha	Total	
Depreciation		371	125	46,219	19,300
Total Property		0	125	0	
Total Other		130	125	16,195	
					£ 99,329
TOTAL COSTS					£ 192,129

DIVISIBLE SURPLUS £ 43,778

50:50 Split £ 21,889

£/ac £ 71

Minimum Machinery Requirements

Depn Rate Depn

Tractors	£120,000	10%	£12,000
Slurry Equipment	£15,000	10%	£1,500
Float	£2,000	10%	£200
Handling Crates/Race	£5,000	10%	£500
Mixer wagon	£15,000	10%	£1,500
Trailers	£6,000	10%	£600
Telehandler	£30,000	10%	£3,000
	£193,000		£19,300

Standard Labour Requirement

	hrs/yr	No.	Total
Grassland	3.1	124.58	386.198
Dairy Cows (100cows)	35	100	3,500
Other cattle	12	10	120
		Total	£ 4,006
Standard annual labour unit	1,900		2.11

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016

Yield is based on our assessment of the farm, allowing for its location and fixed equipment

Price - based on current market price (considering future prices)

Total area equals crop areas plus 5%

Subsidy is based on regional average for 2019 and exchanged at £0.85228

Variable costs are from John Nix Farm Management Pocketbook 2017

Standard Labour Requirements from SAC Handbook. Adjusted figure reflects what was happening on the farm

Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution

Silage done by Contractors

Farm J

<u>Farming System</u>	<u>Specialist Sheep LFA</u>		<u>Extensive Hill</u>			
Crop	Yield	Price	Ha	Total		
					£	-
Livestock	Performance	Price	No.s	Total		
Extensive Hill	0.9	25	1,300	32,500		
					£	32,500
Subsidy	Region	Rate	Ha	Total		
	1	208	17	3,442		
	2	26	0	0		
	3	11	1,275	14,026		
Beef Calf Scheme		71	0	0		
LFASS		62	217	13,476		
SUSSS		66	325	21,450		
					£	52,393
				TOTAL OUTPUT	£	84,893
Variable Costs						
Crop		Cost	Ha	Total		
Livestock		Cost	No.s	Total		
		213	0	0		
Extensive Hill		19	1,300	24,700		
					£	24,700
Fixed Costs						
	Farm SLR	Adjusted	£/man			
Labour	4.06	1.00	15,868.8	15,869		
Housing						
				Total		
Total Machinery				4,000		
Depreciation				4,050		
Total Property				3,000		
Total Other				11,000		
					£	37,919
				TOTAL COSTS	£	62,619
				DIVISIBLE SURPLUS	£	22,275
				50:50 Split	£	11,137
					£/ac	£ 3

Minimum Machinery Requirements		Depn Rate	Depn
Tractor & loader	£30,000	10%	£3,000
Quad & Trailer	£6,000	10%	£600
Float	£2,000	10%	£200
Handling Crates/Race	£2,500	10%	£250
	£40,500		£4,050

Standard Labour Requirement			
	hrs/yr	No.	Total
Grassland	3.1	17	52.7
Rough grazing	1.5	1275	1912.5
Sheep upland	3.7	1300	4,810
Other sheep (upland)	3.1	300	930
		Total	£ 7,705
Standard annual labour unit	1,900		4.06
Adjusted Labour (ex tenant's labour)			1.00

Notes

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016
Yield is based on our assessment of the farm, allowing for its location and fixed equipment
Price - based on current market price (considering future prices)
Total area equals crop areas plus 5%
Subsidy is based on regional average for 2019 and exchanged at £0.85228
Variable costs are from John Nix Farm Management Pocketbook 2017
Standard Labour Requirements from SAC Handbook. Adjusted figure reflects what was happening on the farm
Cost per labour unit based on £7.20 per hour for 1,900 hrs plus NI Contribution, Employers liability insurance and pension contribution
Fixed costs per in by ground - adjusted for unit found