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Farm business analysis (p.d)



FARMING IN THE EAST MIDLANDS

*University of Nottingham school of agriculture,
Dept of agriculture & horticulture*

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**FINANCIAL RESULTS
1983-1984**

Farming in the East Midlands

FINANCIAL RESULTS 1983-84

(Thirty-third Annual Report)

H. W. T. Kerr and R. J. N. Babington



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FOREWORD

The Data contained in this report have been collected as part of the Farm Management Survey commissioned by the Ministry of Agriculture Fisheries and Food. Their report "Farm Income in England and Wales" is published annually and contains data collected by the eight Universities and one College of Agriculture participating in this Survey. The centres in turn publish separate reports covering their respective regions. Thus this publication contains results collected from farms in Derbyshire, Nottinghamshire, Leicestershire, Northamptonshire, South Humberside and part of Lincolnshire. (see map p14). A full list of the co-operating centres and the counties they cover is shown on page 71.

ACKNOWLEDGEMENTS

We would like to thank particularly all those farmers who have co-operated with us in the survey, so making this publication possible.

The Gross Margin Results were compiled by Mr. C.A. Johnson and the Liabilities and Assets by Miss P. Fletcher. The overall preparation of the booklet was supervised by Mr. R.J.N. Babington and typed by Mrs. P. Yates.

Photograph by J. Rossillo

INTRODUCTION

As reported last year, 1982-83 was a good year for most types of farming, but the question was whether this improvement would be continued. The results for 1983-84 show that this has not been so with Net Farm Income¹ falling by 3% over the whole sample. Management & Investment Income² fell by 6%, but Management Income³ showed an improvement of 15% because of the fall in interest rate from 11.24% to 9.34%(Table 1, summary of Tables B & C). Total Output increased by 8%, but output from crops rose by 10% whereas that from livestock only achieved an increase of 4%. Total costs increased by 10%, the same as in the previous year but, again, above the current rate of inflation. The largest increases per farm were in the cost of food, regular labour, equipment depreciation and rent and rates. Food, vet and medicine, crop protection, contract, maintenance, and other livestock costs all rose by more than 10%. It was suggested in last year's report that farmers might have been starting to re-equip by the end of the year. This seems to be confirmed by the higher rate of increase in the depreciation charges, and in the equipment element of tenant's capital (Table D).

The yield of wheat improved but that of all the other main crops fell - potatoes to a figure well below the average for recent years. Sugar beet on the other hand fell from a very high level to around average. All the prices for these crops were considerably higher, potatoes markedly so (Table II). The effect of this is clearly shown in the enterprise gross margin results as well as those of the type groups.

1 Net Farm Income is the sum available to pay for the manual labour of the farmer and his wife, interest on tenant's capital and a reward for management.

2 Management and Investment Income is Net Farm Income less an estimate of the value of the farmer and his wife's labour.

3 Management Income is Management and Investment Income less interest on average tenant's capital at the average bank base rate for the year.

The yield of winter wheat rose by 4.5% and the gross margin increased by 13%. The yield of winter barley fell by 2.75% but the gross margin still went up by 3.75%. The yields and gross margins of all the other main crops dropped except for potatoes, the yield of which went down by 26.75% whereas the gross margin increased by 98% to give a very high level of return of £2555 per hectare.

**CHANGES IN OUTPUT, AND NET FARM INCOME
BETWEEN 1982-83 AND 1983-84**

Table I (a) By type of farming groups percentage change

	Dairy	Arable Dairy	Arable Mainly Cereals	Arable Roots & Veg	Arable Beef & Sheep	Arable Pigs & Poultry
Output:						
Crops	+ 53	+ 4	+ 8	+ 14	+ 18	+ 14
Livestock	- 1	- 1	+ 5	+ 10	+ 2	+ 9
Total Output	+ 1	+ 1	+ 8	+ 14	+ 8	+ 7
Total Inputs	+ 13	+ 9	+ 11	+ 9	+ 11	+ 9
Net Farm Income	- 58	- 39	- 6	+ 36	- 5	- 9
M. & I. Income	- 95	- 49	- 7	+ 42	- 14	- 13
Man. Income	-	-264	+ 2	+166	+ 11	- 17
Tenant's Capital	+ 7	+ 5	+ 7	+ 8	+ 5	+ 7

Table I (b) By size of farming Group percentage change

	Below 50 hectares	50 to 99.9 hectares	100 to 199.9 hectares	200 hectares & over	All Farms
Output:					
Crops	+ 5	+ 6	+ 8	+ 13	+ 10
Livestock	..	+ 3	+ 5	+ 4	+ 4
Total Output	+ 1	+ 4	+ 7	+ 10	+ 8
Total Inputs	+ 8	+ 11	+ 9	+ 10	+ 10
Net Farm Income	- 25	- 34	- 2	+ 11	- 3
M. & I. Income	- 80	- 63	- 4	+ 11	- 6
Man. Income	-151	-198	+ 17	+ 58	+ 15
Tenant's Capital	+ 6	+ 4	+ 6	+ 9	+ 7

The prices realised for all livestock products were a little better except pigs which were down by 2p per kg. Eggs, on the other hand, increased by 5p per dozen (Table III).

There was a marked difference between *Dairying* and other type groups. The Net Farm Income in the *Dairying* and the *Arable with Dairying* groups fell by 58% and 39% respectively. There was a substantial increase in food costs in both groups reflecting the shortage of conserved forage remarked upon in last year's report.

**AVERAGE YIELDS AND AVERAGE PRICES REALISED
ALL FARMS EAST MIDLANDS SURVEY
1982 and 1983 HARVESTS**

Table II

	Average Yields per hectare		Average Prices Realised per tonne	
	1982	1983	1982	1983
	tonne	tonne	£	£
Wheat	6.07	6.34	118.75	127.48
Barley	5.12	4.74	113.64	122.93
Oilseed Rape	3.29	2.36	260.12	293.04
Potatoes	36.44	25.98	59.43	127.36
Sugar Beet	47.36	34.74	27.71	31.59

At the same time there was an actual reduction on most farms in the *Dairying* group in expenditure on seeds and fertilisers, but this did not take place in the other dairy group. The dairy cow enterprise gross margin results indicate that more was spent on concentrate foods per cow for a lower average yield. The valuations of dairy cows at the end of the year were not adjusted to allow for the drop in market values following the announcement of the introduction of quotas. The effect of this will be to show any fall in values in the current year's accounts when the quota is operating rather than in the 1983-84 year. Consequently, there were only small differences between the opening and closing valuations.

As a result there was a very low Breeding Livestock Appreciation (BLSA) which reduced the difference between the Net Farm Incomes of the two years when BLSA was excluded.

**NATIONAL AVERAGE PRICES REALISED
(INCLUDING SUPPLEMENTARY PAYMENTS)
FOR LIVESTOCK AND LIVESTOCK PRODUCTS
FOR 1982-83 AND 1983-84**

Table III

		1981-82	1982-83
		Pence	Pence
Fat Cattle	Kg 1.w.	100.91	106.17
Fat Sheep	Kg d.c.w.	214.96	226.62
Pigs	Kg d.w.	97.42	95.48
Milk	litre	14.83	15.05
Eggs	dozen	34.90	39.60

Cattle, Sheep

and Pigs Meat & Livestock Commission

Milk M.M.B. Annual Report

Eggs The Eggs Authority

The Net Farm Income of the other type groups apart from *Arable with Roots & Vegetables* fell by less than 10%. The high return from potatoes is, of course, reflected in the Net Farm Income of the *Arable with Roots and Vegetables* farms which jumped by 36%. There was a wide difference in the prices realised, however, farmers growing larger areas selling on contract receiving a considerably lower average price than those growing smaller areas who tended to rely more on the open market. It can be concluded that the excellent performance of potatoes this year has masked the generally poor returns from most other sectors.

As might be expected from their reliance on dairying the two smaller size groups showed heavy falls in Net

Farm Income (25% and 34% respectively) whereas in the next size group it only fell by 2% and on the larger farms over 200 hectares it actually rose by 11%.

Three other points which are not evident from the figures were noted this year. Firstly, there was an increase in farmers hiring land for less than one year. Secondly, the number of farmers buying standing crops has risen, and thirdly, more farmers have installed irrigation equipment for root crops.

The outlook for the 1984-85 year is not very good. Most crops did well, particularly, potatoes and sugar beet, despite another hot summer. However, cereal prices are well down on the high levels of the previous year and potato prices are very low. Only sugar beet seems to offer better prospects. On the livestock side, it seems unlikely that the superlevy will have to be paid, but the price received will be lower although this could be offset by lower feed prices. It seems unlikely, however, that dairying will do any better especially as income may be reduced by falls in the value of the stock between the beginning and the end of the year. Pig prices have recovered strongly and this could be the bright spot of the year. It is anticipated that they may ease again, but not before the end of the financial year. Egg prices should hold but beef and sheep do not look very encouraging. In general it looks as though incomes will be down again, especially as there will be no potato bonanza to support them this time.

Looking further ahead it appears that there will be a surplus in most commodities which will lead to lower prices, restricted production or both. Protein crops would seem to offer some opportunities and it may be necessary to look to crops whose produce is used for other purposes than food.

Several changes and additions have been made this year. With the introduction of quotas the cost of production per litre has assumed greater importance so the dairy cow enterprise gross margin figures have been presented per litre as well as per cow for the first time.

The comparison of Net Farm Income adjusted by the Retail Price Index over the last five years, which was shown in the introduction in the last edition, has been incorporated in the main body of the tables as Table A3. With the increase in area grown in the Region it has been possible to show figures for combined peas in the gross margin section. Finally, it has been possible to re-introduce the section giving information on Assets and Liabilities following changes in the method of preparing the data.

DEFINITIONS OF TYPE OF FARMING GROUPS

Dairying

Farms with more than 75% of the area in forage crops and with more than 25 dairy cows (i.e. cows and heifers in milk and cows in calf) per 100 hectares.

Arable with Dairying

Farms with less than 75% of the area in forage crops and with more than 25 dairy cows per 100 hectares.

Arable - Mainly Cereals

Farms with more than 50% of the area in arable crops and not more than 5% of the area in roots and vegetables but excluding farms with more than 50 pigs or 1,000 poultry per 100 hectares or an equivalent combination of pigs and poultry.

Arable - Roots & Vegetables

Farms with more than 50% of the area in arable crops and more than 5% of the area in roots and vegetables but excluding farms with more than 50 pigs or 1,000 poultry per 100 hectares or an equivalent combination of pigs and poultry.

Arable - Beef & Sheep

Farms with less than 50% of the area in arable crops, with less than 25 dairy cows per 100 hectares and excluding farms with more than 50 pigs or 1,000 poultry per 100 hectares or an equivalent combination of pigs and poultry.

Arable - Pigs & Poultry

Farms with more than 25% of the area in arable crops and with at least 50 pigs or 1,000 poultry per 100 hectares or an equivalent combination of pigs & poultry.

Temporary grass and arable crops grown specifically for forage are not included in the definition of "arable" area used above.

Part-time and spare-time farms, that is those whose estimated labour requirements are less than 250 standard man days per annum, have been excluded from this report.

The Most Profitable Farms

Figures for the six most profitable farms have been prepared for all groups where there are at least twelve farms. The six farms are those with the highest average Management and Investment Income per hectare taken over the last three years. In groups where there are less than twelve farms, the most profitable half (in round numbers) has been taken for this purpose.

DEFINITION OF OUTPUT, TOTAL INPUTS AND INCOME

Output

Individual Products Sales of crops, livestock and livestock products, adjusted for valuation changes plus the value of produce used on the farm, minus purchases of livestock and livestock products. Produce used on the farm includes that used as seed or feed (other than forage crops and straw) and produce consumed in the farmhouse or by workers. Livestock subsidies are included in the respective livestock outputs.

Other Income Receipts for contract work done, rents received and other sundry items of income.

Total Outputs

The sum of the individual items of output plus other income.

Total Input

All Farm expenditure, adjusted for valuation changes, plus the value of home produced seed and feed (other than forage crops and straw) and including charges raised for:-

1. Rental value of owner occupied farms.
2. Unpaid labour (excluding value of farmer's and wife's labour) A rate of £6,000 has been used for unpaid male workers who worked full time in 1983-84.
3. Equipment depreciation. No charge is included for interest on tenant's capital.

But excluding:-

1. Purchases of livestock and livestock products.
2. Purchases of equipment.
3. Value of private use of farmhouse and farm car.
4. Stores used in farmhouse.

Net farm Income

This is the difference between Total Output and Total Inputs as defined above.

Farmer's & Wife's Labour

A rate of £6,000 has been used for farmers who worked full time in 1983-84. Where the farmer acts as a full time cowman this has been increased to a maximum of £6,900. Other work under this heading is charged on a per hour basis at current wage rates.

Management & Investment Income

Net farm income less the allowance made for the labour of the farmer and wife.

Tenant's Capital

The average of the total value of opening and closing valuations of livestock, crops and cultivations, stores on hand and equipment.

Interest on Investment

Calculated at 9.34 per cent on the above. (The average Bank base rate for the year).

Management Income

Management and Investment Income less interest on Investment.

Averages

The per hectare figures are obtained by dividing the total of the item in a particular group by the total area of that group.

FURTHER DEFINITIONS

Breeding Livestock Appreciation (BLSA)

The change in the average market price of breeding cattle, sheep and pigs between the beginning and the end of the year multiplied by the average number in the opening and closing valuations.

Equipment Depreciation

Calculated using the current cost accounting method whereby the value of each item of equipment is multiplied by a revaluation index prior to depreciation.

Miscellaneous Costs

This item includes water charges, vehicle tax and insurances, general insurances, electricity, professional fees, subscriptions, office expenses and other sundry costs.

Other Livestock Costs

Livestock Haulage and marketing charges and other livestock expenses.

Value Added Tax

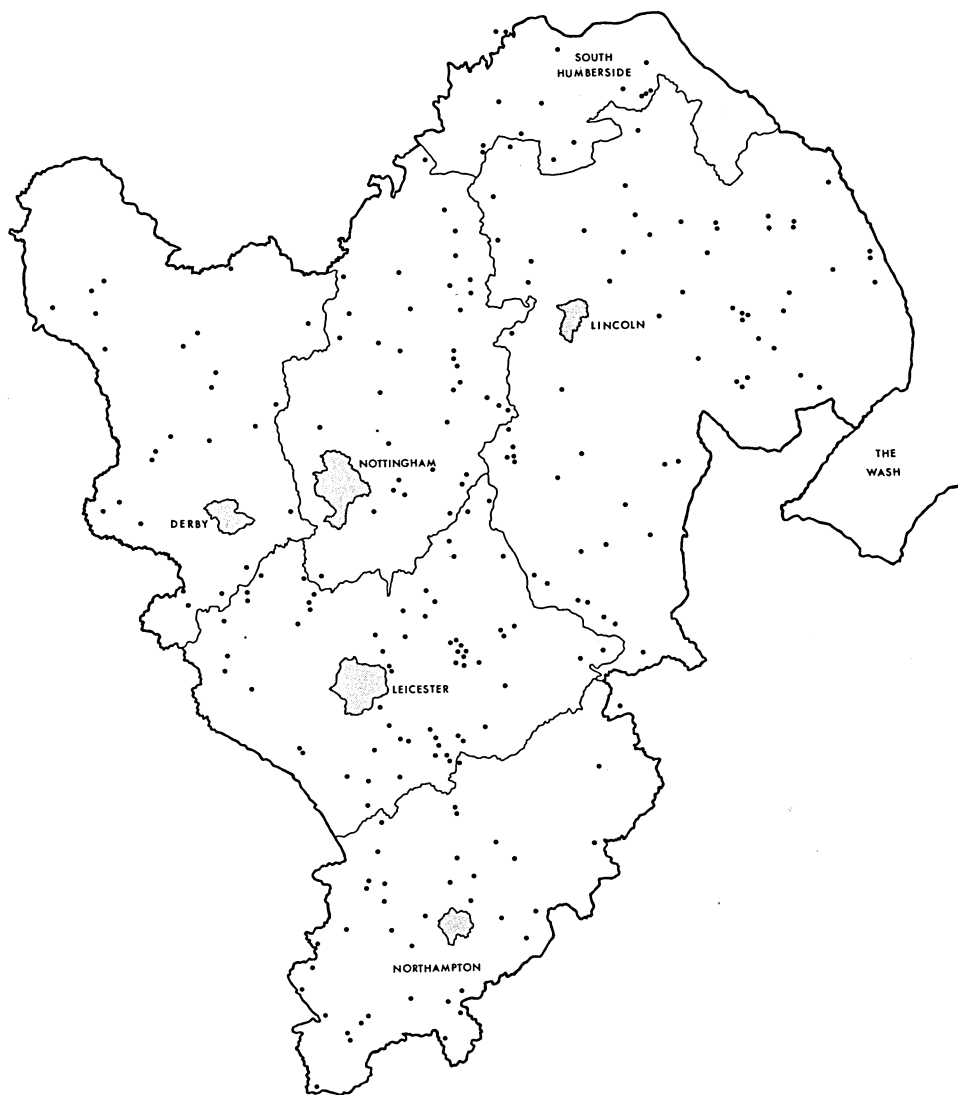
VAT is excluded from the accounts except where the farmer is not registered.

In all tables:-

- signifies a nil item.

.. indicates a negligible item.

GEOGRAPHICAL DISTRIBUTION OF FARMS
IN THE F.M.S. SAMPLE
1983-84



FREQUENCY DISTRIBUTION OF NET FARM INCOMES BY TYPE OF FARMING ON
AN IDENTICAL SAMPLE OF 207 FARMS IN 1982-83 AND 1983-84

Table A1

Net Farm Income Group £	Dairying		Arable with Dairying		Arable mainly Cereals		Arable Roots and Vegetables		Arable Beef and Sheep		Arable Pigs and Poultry		All Farms	
	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84
30,000 and over	1	-	13	5	14	15	18	23	2	2	8	8	56	53
20,000 to 29,999	6	4	5	6	9	6	11	9	4	1	1	1	36	27
15,000 to 19,999	3	-	5	4	3	5	7	2	1	1	6	1	25	13
10,000 to 14,999	5	1	3	2	12	10	3	5	2	3	4	2	29	23
7,500 to 9,999	1	2	2	4	5	5	3	6	2	2	1	3	14	22
5,000 to 7,499	1	4	1	3	5	2	5	3	2	4	2	3	16	19
3,500 to 4,999	-	1	-	1	1	1	1	3	1	-	1	1	4	7
2,000 to 3,499	2	1	-	-	2	4	2	-	2	2	-	3	8	10
1,000 to 1,999	-	2	-	-	-	3	1	1	1	1	1	-	3	7
0 to 999	-	-	-	1	-	-	-	1	2	2	-	1	2	5
- 1 to -1,000	-	2	1	1	1	1	1	-	-	-	-	-	3	4
- 1,001 to -2,000	1	1	-	-	-	1	-	-	-	-	1	1	2	3
- 2,001 and over	-	2	-	3	3	2	2	1	3	4	1	2	9	14
Number of Farms	20	20	30	30	55	55	54	54	22	22	26	26	207	207
Average NFI - £	16238	6894	29544	17989	21091	19923	26709	36389	11438	10814	29277	26706	23315	22563
Average Size - Ha	56.75	56.50	160.75	161.25	145.00	144.75	180.50	180.50	133.75	133.75	117.00	117.00	143.25	143.25

FREQUENCY DISTRIBUTION OF NET FARM INCOMES BY SIZE OF FARMING ON
AN IDENTICAL SAMPLE OF 207 FARMS IN 1982-83 AND 1983-84

Table A2

Net Farm Income Group £	Below 50 Hectares		50 - 99.9 Hectares		100 - 199.9 Hectares		200 Hectares and over		All Farms	
	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84
30,000 and over	-	-	5	3	25	23	26	27	56	53
20,000 to 29,999	3	2	9	6	12	11	12	8	36	27
15,000 to 19,999	3	1	11	3	8	7	3	2	25	13
10,000 to 14,999	5	4	14	7	8	7	2	5	29	23
7,500 to 9,999	5	5	5	11	3	4	1	2	14	22
5,000 to 7,499	4	6	6	8	4	5	2	-	16	19
3,500 to 4,999	2	1	-	4	2	2	-	-	4	7
2,000 to 3,499	1	1	5	6	2	3	-	-	8	10
1,000 to 1,999	2	1	-	3	1	3	-	-	3	7
0 to 999	1	2	1	1	-	2	-	-	2	5
1 to -1,000	1	1	2	3	-	-	-	-	3	4
- 1,001 to -2,000	-	2	1	1	1	-	-	-	2	3
- 2,001 and over	-	1	5	8	3	2	1	3	9	14
Number of Farms	27	27	64	64	69	69	47	47	207	207
Average NFI - £	9502	7154	12563	8239	25231	24742	43080	47721	23315	22563
Average Size - Ha	35.00	34.75	76.00	76.25	145.25	145.25	294.25	294.25	143.25	143.25

INDEX OF NET FARM INCOME* ADJUSTED BY
RETAIL PRICE INDEX - 1978-79 to 1983-84

Table A3

	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
All Farms (Table B7)	100	81	78	81	103	91
By Type (Tables B1-6)						
Dairying	100	75	90	96	107	48
Arable with Dairying	100	65	57	56	87	57
Arable - Mainly Cereals	100	66	108	81	108	89
Arable - Roots and Veg	100	104	69	104	137	154
Arable - Beef and Sheep	100	64	53	63	66	52
Arable - Pigs and Poultry	100	85	84	76	67	64
By Size (Tables C1-4)						
Below 50 ha	100	74	63	76	83	63
50 - 99.9	100	94	80	84	95	65
100 - 199.99	100	90	88	82	98	91
200 and over	100	78	76	81	110	104

* Net farm income less BLSA
RPI derived from Monthly Digest of Statistics

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 20 FARMS BETWEEN 1982-83 AND 1983-84

Table B1 DAIRYING £ per farm

Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	447	587	+ 140	+ 31
Barley	1670	1423	- 247	- 15
Oilseed Rape	-	-	-	-
Potatoes	303	771	+ 468	+ 154
Sugar Beet	-	-	-	-
Other sale crops	56	58	+ 2	+ 4
Other crops and cultivations	146	1166	+ 1020	+ 699
Total crops	2622	4005	+ 1383	+ 53
Dairy cows and products	80788	79717	- 1071	- 1
Beef cattle and dairy replacements	12828	13576	+ 748	+ 6
Sheep and wool	207	180	- 27	- 13
Pigs	713	53	- 660	- 93
Poultry and eggs	180	184	+ 4	+ 2
Total Livestock Products	94716	93710	- 1006	- 1
Total Other Income	1099	1763	+ 664	+ 60
Total Output	98437	99478	+ 1041	+ 1
Inputs:				
Foods	34832	43129	+ 8297	+ 24
Vet and medicines	1093	1243	+ 150	+ 14
Other livestock costs	3911	4345	+ 434	+ 11
Seeds	643	557	- 86	- 13
Fertilisers	6044	5506	- 538	- 9
Crop protection	414	271	- 143	- 35
Other crop costs	466	377	- 89	- 19
Contract operations	1278	1485	+ 207	+ 16
Casual labour *	328	552	+ 224	+ 68
Regular labour	11820	11813	- 7	..
Equipment depreciation	6513	6707	+ 194	+ 3
Equipment repairs	2294	2781	+ 487	+ 21
Fuel	2122	2305	+ 183	+ 9
Rent and rates	5536	6092	+ 556	+ 10
Maintenance costs	925	989	+ 64	+ 7
Miscellaneous	3980	4432	+ 452	+ 11
Total Inputs	82199	92584	+10385	+ 13
Net Farm Income (incl. BLSA)	16238	6894	- 9344	- 58
Farmer's and Wife's Labour	5449	6324	+ 875	+ 16
Management and Investment Income	10789	570	-10219	- 95
Interest on Tenant's Capital **	10531	9388	- 1143	- 11
Management Income	258	- 8818	- 9076	-
Breeding Livestock Appreciation (BLSA)	3233	198	-	-
Net Farm Income (excl. BLSA)	13005	6696	- 6309	- 49
Size in hectares	56.75	56.50		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £93695; 1983-84 - 9.34% on a capital of £100514

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 30 FARMS BETWEEN 1982-83 AND 1983-84

Table B2	ARABLE WITH DAIRYING		£ per farm	
Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	30588	33354	+ 2766	+ 9
Barley	17247	17336	+ 89	+ 1
Oilseed Rape	2847	3036	+ 189	+ 7
Potatoes	2420	3454	+ 1034	+ 43
Sugar Beet	1784	1936	+ 152	+ 9
Other sale crops	2692	1975	- 717	- 27
Other crops and cultivations	1214	- 29	- 1243	- 102
Total crops	58792	61062	+ 2270	+ 4
Dairy cows and products	81697	79660	- 2037	- 2
Beef cattle and dairy replacements	23771	23578	- 193	- 1
Sheep and wool	2648	2909	+ 261	+ 10
Pigs	2040	2697	+ 657	+ 32
Poultry and eggs	339	326	- 13	- 4
Total Livestock Products	110495	109170	- 1325	- 1
Total Other Income	2077	2463	+ 386	+ 19
Total Output	171364	172695	+ 1331	+ 1
Inputs:				
Foods	39138	43999	+ 4861	+ 12
Vet and medicines	1771	2013	+ 242	+ 14
Other livestock costs	3272	4121	+ 849	+ 26
Seeds	3943	4569	+ 626	+ 16
Fertilisers	13425	15059	+ 1634	+ 12
Crop protection	4777	5218	+ 441	+ 9
Other crop costs	803	915	+ 112	+ 14
Contract operations	1632	2375	+ 743	+ 46
Casual labour *	701	651	- 50	- 7
Regular labour	22446	24459	+ 2013	+ 9
Equipment depreciation	14526	15022	+ 496	+ 3
Equipment repairs	6136	6077	- 59	- 1
Fuel	4334	4563	+ 229	+ 5
Rent and rates	15235	16187	+ 952	+ 6
Maintenance costs	2401	1946	- 455	- 19
Miscellaneous	7280	7533	+ 253	+ 3
Total Inputs	141820	154707	+12887	+ 9
Net Farm Income (incl. BLSA)	29544	17988	-11556	- 39
Farmer's and Wife's Labour	5342	5711	+ 369	+ 7
Management and Investment Income	24202	12277	-11925	- 49
Interest on Tenant's Capital **	20655	18092	- 2563	- 12
Management Income	3547	- 5815	- 9362	- 264
Breeding Livestock Appreciation (BLSA)	3063	306	-	-
Net Farm Income (excl. BLSA)	26481	17682	- 8799	- 33
Size in hectares	160.50	161.25		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £183761: 1983-84 - 9.34% on a capital of £193703

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 55 FARMS BETWEEN 1982-83 AND 1983-84

Table B3	ARABLE - MAINLY CEREALS			£ per farm	
Item	1982-83	1983-84	Change	% Change	
Output:					
Wheat	40272	46760	+ 6488	+	16
Barley	22410	20954	- 1456	-	6
Oilseed Rape	9677	10104	+ 427	+	4
Potatoes	642	1051	+ 409	+	64
Sugar Beet	253	92	- 161	-	64
Other sale crops	2751	3217	+ 466	+	17
Other crops and cultivations	1426	1620	+ 194	+	14
Total crops	77431	83798	+ 6367	+	8
Dairy cows and products	-	-	-	-	-
Beef cattle and dairy replacements	19294	20208	+ 914	+	5
Sheep and wool	4607	4903	+ 296	+	6
Pigs	5	2	- 3	-	60
Poultry and eggs	66	91	+ 25	+	38
Total Livestock Products	23972	25204	+ 1232	+	5
Total Other Income	2278	2723	+ 445	+	20
Total Output	103681	111725	+ 8044	+	8
Inputs:					
Foods	10064	12237	+ 2173	+	22
Vet and medicines	660	665	+ 5	+	1
Other livestock costs	835	1122	+ 287	+	34
Seeds	4147	4370	+ 223	+	5
Fertilisers	10742	11927	+ 1185	+	11
Crop protection	6358	7599	+ 1241	+	20
Other crop costs	707	682	- 25	-	4
Contract operations	2350	2877	+ 527	+	22
Casual labour *	624	481	- 143	-	23
Regular labour	9791	10989	+ 1198	+	12
Equipment depreciation	9610	10388	+ 778	+	8
Equipment repairs	3680	3847	+ 167	+	5
Fuel	3450	3409	- 41	-	1
Rent and rates	13237	14722	+ 1485	+	11
Maintenance costs	1389	1651	+ 262	+	19
Miscellaneous	4946	4836	- 110	-	2
Total Inputs	82590	91802	+ 9212	+	11
Net Farm Income (incl. BLSA)	21091	19923	- 1168	-	6
Farmer's and Wife's Labour	4473	4551	+ 78	+	2
Management and Investment Income	16618	15372	- 1246	-	7
Interest on Tenant's Capital **	12245	10907	- 1338	-	11
Management Income	4373	4465	+ 92	+	2
Breeding Livestock Appreciation (BLSA)	577	266	-	-	-
Net Farm Income (excl. BLSA)	20514	19657	- 857	-	4
Size in hectares	145.00	144.75			

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £108940: 1983-84 - 9.34% on a capital of £116774

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 54 FARMS BETWEEN 1982-83 AND 1983-84

Table B4	ARABLE - ROOTS AND VEGETABLES			£ per farm	
Item	1982-83	1983-84	Change	% Change	
Output:					
Wheat	42067	50720	+ 8653	+	21
Barley	29271	29420	+ 149	+	1
Oilseed Rape	6764	8374	+ 1610	+	24
Potatoes	16838	25129	+ 8291	+	40
Sugar Beet	21158	18792	- 2366	-	11
Other sale crops	5532	5614	+ 82	+	1
Other crops and cultivations	1780	2741	+ 961	+	54
Total crops	123410	140790	+17380	+	14
Dairy cows and products					
Dairy cows and products	1620	1403	- 217	-	13
Beef cattle and dairy replacements	13769	15456	+ 1687	+	12
Sheep and wool	2516	2896	+ 380	+	15
Pigs	12	9	- 3	-	25
Poultry and eggs	-	-	-	-	-
Total Livestock Products	17917	19764	+ 1847	+	10
Total Other Income	4162	5044	+ 882	+	21
Total Output	145489	165598	+20109	+	14
Inputs:					
Foods	7335	8812	+ 1477	+	20
Vet and medicines	589	602	+ 13	+	2
Other livestock costs	604	729	+ 125	+	21
Seeds	7432	8127	+ 695	+	9
Fertilisers	15479	16470	+ 991	+	6
Crop protection	8813	9767	+ 954	+	11
Other crop costs	3173	3139	- 34	-	1
Contract operations	2864	2782	- 82	-	3
Casual labour *	1746	1900	+ 154	+	9
Regular labour	19106	20176	+ 1070	+	6
Equipment depreciation	15838	17933	+ 2095	+	13
Equipment repairs	6375	7354	+ 979	+	15
Fuel	5498	5424	- 74	-	1
Rent and rates	15622	16692	+ 1070	+	7
Maintenance costs	1714	2520	+ 806	+	47
Miscellaneous	6591	6782	+ 191	+	3
Total Inputs	118779	129209	+10430	+	9
Net Farm Income (incl. BLSA)	26710	36389	+ 9679	+	36
Farmer's and Wife's Labour	4001	4204	+ 203	+	5
Management and Investment Income	22709	32185	+ 9476	+	42
Interest on Tenant's Capital **	15966	14275	- 1691	-	11
Management Income	6743	17910	+11167	+	166
Breeding Livestock Appreciation (BLSA)	509	191	-	-	-
Net Farm Income (excl. BLSA)	26201	36198	+ 9997	+	38
Size in hectares	180.50	180.50	-	-	-

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £142047: 1983-84 - 9.34% on a capital of £152834

CHANGES IN OUPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 22 FARMS BETWEEN 1982-83 AND 1983-84

Table B5 ARABLE - BEEF AND SHEEP £ per farm

Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	10769	13176	+ 2407	+ 22
Barley	8222	7853	- 369	- 4
Oilseed Rape	1432	927	- 505	- 35
Potatoes	438	842	+ 404	+ 92
Sugar Beet	-	-		
Other sale crops	1998	1737	- 261	- 13
Other crops and cultivations	1637	4292	+ 2655	+ 1622
Total crops	24496	28827	+ 4331	+ 18
Dairy cows and products	5	-	- 5	- 100
Beef cattle and dairy replacements	27524	26822	- 702	- 3
Sheep and wool	12059	13576	+ 1517	+ 13
Pigs	-	-		-
Poultry and eggs	401	350	- 51	- 13
Total Livestock Products	39989	40748	+ 759	+ 2
Total Other Income	1689	1803	+ 114	+ 7
Total Output	66174	71378	+ 5204	+ 8
Inputs:				
Foods	9966	11161	+ 1195	+ 12
Vet and medicines	753	966	+ 213	+ 28
Other livestock costs	1563	1625	+ 62	+ 4
Seeds	1309	1556	+ 247	+ 19
Fertilisers	4311	4856	+ 545	+ 13
Crop protection	1706	2098	+ 392	+ 23
Other crop costs	283	235	- 48	- 17
Contract operations	1397	1687	+ 290	+ 21
Casual labour *	504	428	- 76	- 15
Regular labour	8890	9454	+ 564	+ 6
Equipment depreciation	5637	6716	+ 1079	+ 19
Equipment repairs	1826	1921	+ 95	+ 5
Fuel	2140	2289	+ 149	+ 7
Rent and rates	9988	10627	+ 639	+ 6
Maintenance costs	1253	1454	+ 201	+ 16
Miscellaneous	3210	3491	+ 281	+ 9
Total Inputs*	54736	60564	+ 5828	+ 11
Net Farm Income (incl. BLSA)	11438	10814	- 624	- 5
Farmer's and Wife's Labour	5305	5525	+ 220	+ 4
Management and Investment Income	6133	5289	- 844	- 14
Interest on Tenant's Capital**	10703	9340	- 1363	- 13
Management Income	- 4570	- 4051	+ 519	+ 11
Breeding Livestock Appreciation (BLSA)	494	75	-	-
Net Farm Income (excl. BLSA)	10944	10739	- 205	- 2
Size in hectares	133.75	133.75		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £95220: 1983-84 9.34% on a capital of £99999

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 26 FARMS BETWEEN 1982-83 AND 1983-84

Table B6	ARABLE - PIGS AND POULTRY		£ per farm	
Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	31478	33414	+ 1936	+ 6
Barley	20245	19260	- 985	- 5
Oilseed Rape	8518	8599	+ 81	+ 1
Potatoes	6305	10232	+ 3927	+ 62
Sugar Beet	9035	6652	- 2383	- 26
Other sale crops	1593	1505	- 88	- 6
Other crops and cultivations	1172	1893	+ 721	+ 62
Total crops	78346	81555	+ 3209	+ 4
Dairy cows and products	3329	2785	- 544	- 16
Beef cattle and dairy replacements	9801	9408	- 393	- 4
Sheep and wool	3289	3565	+ 276	+ 8
Pigs	98234	108160	+ 9926	+ 10
Poultry and eggs	26422	29180	+ 2758	+ 10
Total Livestock Products	141075	153098	+12023	+ 9
Total Other Income	2222	2275	+ 53	+ 2
Total Output	221643	236928	+15285	+ 7
Inputs:				
Foods	96136	106798	+10662	+ 11
Vet and medicines	1489	1718	+ 229	+ 15
Other livestock costs	2903	3308	+ 405	+ 14
Seeds	4590	5021	+ 431	+ 9
Fertilisers	9625	10181	+ 556	+ 6
Crop protection	5758	6550	+ 792	+ 14
Other crop costs	1650	1897	+ 247	+ 15
Contract operations	2293	2531	+ 238	+ 10
Casual labour *	1301	1470	+ 169	+ 13
Regular labour	20073	20708	+ 635	+ 3
Equipment depreciation	13166	14246	+ 1080	+ 8
Equipment repairs	5368	5583	+ 215	+ 4
Fuel	4353	4473	+ 120	+ 3
Rent and rates	12989	14064	+ 1075	+ 8
Maintenance costs	2492	2699	+ 207	+ 8
Miscellaneous	8180	8975	+ 795	+ 10
Total Inputs*	192366	210222	+17856	+ 9
Net Farm Income (incl. BLSA)	29277	26706	- 2571	- 9
Farmer's and Wife's Labour	4818	5436	+ 618	+ 13
Management and Investment Income	24459	21270	- 3189	- 13
Interest on Tenant's Capital **	16934	15032	- 1902	- 11
Management Income	7525	6238	- 1287	- 17
Breeding Livestock Appreciation (BLSA)	-	56	200	-
Net Farm Income (excl. BLSA)	29333	£26506	- 2827	- 10
Size in hectares	117.00	117.00		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £150659; 1983-84 9.34% on a capital of £160944

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 207 FARMS BETWEEN 1982-83 AND 1983-84

Table B7	ALL FARMS		£ per farm	
			1982-83	1983-84
Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	31249	36143	+ 4894	+ 16
Barley	19668	19146	- 522	- 3
Oilseed Rape	5970	6488	+ 518	+ 9
Potatoes	5782	8784	+ 3002	+ 52
Sugar Beet	6980	6043	- 937	- 13
Other sale crops	2982	2985	+ 3	..
Other crops and cultivations	1354	1948	+ 594	+ 44
Total crops	73985	81537	+ 7552	+ 10
Dairy cows and products	20487	19963	- 524	- 3
Beef cattle and dairy replacements	17559	18162	+ 603	+ 3
Sheep and wool	3979	4388	+ 409	+ 10
Pigs	12708	13984	+ 1276	+ 10
Poultry and eggs	3445	3792	+ 347	+ 10
Total Livestock Products	58178	60289	+ 2111	+ 4
Total Other Income	2557	3044	+ 487	+ 19
Total Output	134720	144870	+10150	+ 8
Inputs:				
Foods	26759	30694	+ 3935	+ 15
Vet and medicines	958	1064	+ 106	+ 11
Other livestock costs	1762	2094	+ 332	+ 19
Seeds	4390	4793	+ 403	+ 9
Fertilisers	11089	11975	+ 886	+ 8
Crop protection	5626	6395	+ 769	+ 14
Other crop costs	1414	1432	+ 18	+ 1
Contract operations	2168	2475	+ 307	+ 14
Casual labour *	972	1001	+ 29	+ 3
Regular labour	15447	16475	+ 1028	+ 7
Equipment depreciation	11672	12767	+ 1095	+ 9
Equipment repairs	4620	4995	+ 375	+ 8
Fuel	3958	4010	+ 52	+ 1
Rent and rates	13028	14097	+ 1069	+ 8
Maintenance costs	1700	1967	+ 267	+ 16
Miscellaneous	5842	6073	+ 231	+ 4
Total Inputs*	111405	122307	+10902	+ 10
Net Farm Income (incl. BLSA)	23315	22563	- 752	- 3
Farmer's and Wife's Labour	4701	5014	+ 313	+ 7
Management and Investment Income	18614	17549	- 1065	- 6
Interest on Tenant's Capital **	14694	13032	- 1662	- 11
Management Income	3920	4517	+ 597	+ 15
Breeding Livestock Appreciation (BLSA)	1088	219	-	-
Net Farm Income (excl. BLSA)	22227	22344	+ 117	+ 1
Size in hectares	143.25	143.25		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 11.24% on a capital of £130729; 1983-84 - 9.34% on a capital of £139524

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 27 FARMS BETWEEN 1982-83 AND 1983-84

Table C1	BELOW 50 HECTARES		£ per farm	
Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	3609	2991	- 618	- 17
Barley	3824	4011	+ 187	+ 5
Oilseed Rape	217	-	- 217	- 100
Potatoes	1109	2654	+ 1545	+ 139
Sugar Beet	2234	1690	- 544	- 24
Other sale crops	406	255	- 151	- 37
Other crops and cultivations	565	954	+ 389	+ 69
Total crops	11964	12555	+ 591	+ 5
Dairy cows and products				
Dairy cows and products	20082	20465	+ 383	+ 2
Beef cattle and dairy replacements	7697	7666	- 31	..
Sheep and wool	558	645	+ 87	+ 16
Pigs	6476	5810	- 666	- 10
Poultry and eggs	809	898	+ 89	+ 11
Total Livestock Products	35622	35484	- 138	..
Total Other Income	763	931	+ 168	+ 22
Total Output	48349	48970	+ 621	+ 1
Inputs:				
Foods	16465	18366	+ 1901	+ 12
Vet and medicines	427	425	- 2	..
Other livestock costs	1122	1270	+ 148	+ 13
Seeds	814	848	+ 34	+ 4
Fertilisers	2647	2562	- 85	- 3
Crop protection	794	821	+ 27	+ 3
Other crop costs	394	397	+ 3	+ 1
Contract operations	727	789	+ 62	+ 9
Casual labour *	391	656	+ 265	+ 68
Regular labour	2821	2663	- 158	- 6
Equipment depreciation	3648	3824	+ 176	+ 5
Equipment repairs	988	1097	+ 109	+ 11
Fuel	1040	1039	- 1	..
Rent and rates	3510	3859	+ 349	+ 10
Maintenance costs	773	679	- 94	- 12
Miscellaneous	2286	2521	+ 235	+ 10
Total Inputs *	38847	41816	+ 2969	+ 8
Net Farm Income (incl. BLSA)	9502	7154	- 2348	- 25
Farmer's and Wife's Labour	5911	6453	+ 542	+ 9
Management and Investment Income	3591	701	- 2890	- 80
Interest on Tenant's Capital **	5104	4501	- 603	- 12
Management Income	- 1513	- 3800	- 2287	- 151
Breeding Livestock Appreciation (BLSA)	940	121	-	-
Net Farm Income (excl. BLSA)	8562	7033	- 1529	- 18
Size in hectares	35.00	34.75		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £45411: 1983-84 - 9.34% on a capital of £48190

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 64 FARMS BETWEEN 1982-83 AND 1983-84

Table C2 50 - 99.9 HECTARES £ per farm

Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	12388	13848	+ 1460	+ 12
Barley	10323	9567	- 756	- 7
Oilseed Rape	3032	2733	- 299	- 10
Potatoes	1641	2894	+ 1253	+ 76
Sugar Beet	2042	1521	- 521	- 26
Other sale crops	941	1122	+ 181	+ 19
Other crops and cultivations	683	1275	+ 592	+ 87
Total crops	31050	32960	+ 1910	+ 6
Dairy cows and products	21999	21366	- 633	- 3
Beef cattle and dairy replacements	11516	11187	- 329	- 3
Sheep and wool	1921	2236	+ 315	+ 16
Pigs	14367	16392	+ 2025	+ 14
Poultry and eggs	247	250	+ 3	+ 1
Total Livestock Products	50050	51431	+ 1381	+ 3
Total Other Income	1518	1886	+ 368	+ 24
Total Output	82618	86277	+ 3659	+ 4
Inputs:				
Foods	23930	28369	+ 4439	+ 19
Vet and medicines	752	811	+ 59	+ 8
Other livestock costs	1355	1660	+ 305	+ 23
Seeds	2080	2344	+ 264	+ 13
Fertilisers	5884	6199	+ 315	+ 5
Crop protection	2378	2507	+ 129	+ 5
Other crop costs	707	931	+ 224	+ 32
Contract operations	1350	1394	+ 44	+ 3
Casual labour *	511	580	+ 69	+ 14
Regular labour *	8110	8965	+ 855	+ 11
Equipment depreciation	6729	6841	+ 112	+ 2
Equipment repairs	2415	2549	+ 134	+ 6
Fuel	2106	2241	+ 135	+ 6
Rent and rates	7197	7812	+ 615	+ 9
Maintenance costs	817	1047	+ 230	+ 28
Miscellaneous	3734	3788	+ 54	+ 1
Total Inputs*	70055	78038	+ 7983	+ 11
Net Farm Income (incl. BLSA)	12563	8239	- 4324	- 34
Farmer's and Wife's Labour	5286	5546	+ 260	+ 5
Management and Investment Income	7277	2693	- 4584	- 63
Interest on Tenant's Capital **	8992	7802	- 1190	- 13
Management Income	- 1715	- 5109	- 3394	- 198
Breeding Livestock Appreciation (BLSA)	1111	131	-	-
Net Farm Income (excl. BLSA)	11452	8108	- 3344	- 29
Size in hectares	76.00	76.25		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £79998: 1983-84 - 9.34% on a capital of £83538

CHANGES IN OUTPUT, INPUTS AND NET INCOME ON AN
IDENTICAL SAMPLE OF 69 FARMS BETWEEN 1982-83 AND 1983-84

Table C3	100 - 199.9 HECTARES		£ per farm	
Item	1982-83	1983-84	Change	% Change
Output:				
Wheat	31105	35708	+ 4603	+ 15
Barley	21895	19982	- 1913	- 9
Oilseed Rape	5165	5944	+ 779	+ 15
Potatoes	6885	9551	+ 2666	+ 39
Sugar Beet	8389	7148	- 1241	- 15
Other sale crops	2807	3213	+ 406	+ 14
Other crops and cultivations	1622	2388	+ 766	+ 47
Total crops	77868	83934	+ 6066	+ 8
Dairy cows and products	19255	18963	- 292	- 2
Beef cattle and dairy replacements	16773	18432	+ 1659	+ 10
Sheep and wool	3995	4350	+ 355	+ 9
Pigs	12177	13042	+ 865	+ 7
Poultry and eggs	6730	7313	+ 583	+ 9
Total Livestock Products	58930	62100	+ 3170	+ 5
Total Other Income	3268	3816	+ 548	+ 17
Total Output	140066	149850	+ 9784	+ 7
Inputs:				
Foods	28485	31988	+ 3503	+ 12
Vet and medicines	892	1130	+ 238	+ 27
Other livestock costs	1948	2182	+ 234	+ 12
Seeds	4463	4815	+ 352	+ 8
Fertilisers	11018	11960	+ 942	+ 9
Crop protection	5650	6166	+ 516	+ 9
Other crop costs	1688	1700	+ 12	+ 1
Contract operations	1941	2178	+ 237	+ 12
Casual labour *	958	821	- 137	- 14
Regular labour	15710	16784	+ 1074	+ 7
Equipment depreciation	12677	13780	+ 1103	+ 9
Equipment repairs	4438	4715	+ 277	+ 6
Fuel	4041	4140	+ 99	+ 2
Rent and rates	12985	14463	+ 1478	+ 11
Maintenance costs	2012	1883	- 129	- 6
Miscellaneous	5929	6403	+ 474	+ 8
Total Inputs *	114835	125108	+10273	+ 9
Net Farm Income (incl. BLSA)	25231	24742	- 489	- 2
Farmer's and Wife's Labour	4605	5037	+ 432	+ 9
Management and Investment Income	20626	19705	- 921	- 4
Interest on Tenant's Capital **	15161	13294	- 1867	- 12
Management Income	5465	6411	+ 946	+ 17
Breeding Livestock Appreciation (BLSA)	836	125	-	-
Net Farm Income (excl. BLSA)	24395	24617	+ 222	+ 1
Size in hectares	145.25	145.25		

* Excluding Farmer's and Wife's labour

** Calculated by relating the average Bank base rate during the accounting year to the average of the opening and closing valuations
1982-83 - 11.24% on a capital of £134880: 1983-84 - 9.34% on a capital of £142332

CHANGES IN INVESTMENT IN TENANT'S ASSETS* BY TYPE GROUPS

Table D1

BETWEEN 1982-83 AND 1983-84

£ Per hectare

	Livestock	Crops	Equipment	Stores	Cultivations	Total
Dairying						
1982-83	1027.75	49.20	466.11	87.51	18.23	1648.80
1983-84	1103.22	54.37	502.83	96.23	19.67	1776.32
% increase	7.34	10.51	7.88	9.96	7.90	7.73
Arable with Dairying						
1982-83	485.49	139.55	371.79	115.63	31.40	1143.86
1983-84	510.55	133.36	402.03	121.44	34.68	1202.06
% increase	5.16	- 4.44	8.13	5.02	10.45	5.09
Arable - Mainly Cereals						
1982-83	212.30	113.53	280.93	105.97	38.04	750.77
1983-84	222.43	123.66	298.94	118.85	42.27	806.15
% increase	4.77	8.92	6.41	12.15	11.12	7.38
Arable - Roots & Vegetables						
1982-83	126.92	126.82	368.53	125.40	39.03	786.70
1983-84	132.99	130.75	405.65	133.46	44.12	846.97
% increase	4.78	3.10	10.07	6.43	13.04	7.66
Arable - Beef & Sheep						
1982-83	387.30	86.34	183.08	36.72	18.73	712.17
1983-84	400.46	90.55	193.30	42.18	20.85	747.34
% increase	3.40	4.88	5.58	14.87	11.32	4.94
Arable - Pigs & Poultry						
1982-83	471.64	142.34	478.60	151.99	44.13	1288.70
1983-84	490.20	152.04	510.55	172.52	49.15	1374.46
% increase	3.94	6.81	6.68	13.51	11.38	6.65

CHANGES IN INVESTMENT IN TENANT'S ASSETS* BY TYPE GROUP

Table D2

BETWEEN 1982-83 AND 1983-84

£ Per hectare

	Livestock	Crops	Equipment	Stores	Cultivations	Total
Below 50 hectares						
1982-83	662.21	86.88	425.48	93.66	27.82	1296.05
1983-84	694.58	102.90	454.07	101.20	29.82	1382.57
% increase	4.89	18.44	6.72	8.05	7.19	6.68
50 - 99.9 hectares						
1982-83	441.38	101.73	370.64	104.71	34.39	1052.85
1983-84	474.34	90.47	377.93	114.64	38.18	1095.56
% increase	7.47	- 11.07	1.97	9.48	11.02	4.06
100 - 199.9 hectares						
1982-83	305.87	113.53	363.98	109.45	35.20	928.03
1983-84	308.71	117.66	394.35	120.66	39.11	980.49
% increase	0.93	3.64	8.34	10.24	11.11	5.65
200 hectares and over						
1982-83	229.37	133.20	310.55	115.66	36.07	824.85
1983-84	245.54	143.04	343.42	125.08	40.60	897.68
% increase	7.05	7.39	10.58	8.14	12.56	8.83
All Farms						
1982-83	303.78	119.92	342.12	111.06	35.24	912.12
1983-84	318.75	124.55	369.80	121.11	39.36	973.57
% increase	4.93	3.86	8.09	9.05	11.69	6.74

* Average of Opening and Closing Valuations

UNIT VALUATION INCREASE OF BREEDING LIVESTOCK
ALL FARMS AND MOST PROFITABLE FARMS - BY TYPE AND SIZE

Table E

Type of Livestock	£ per hectare					
	HECTARE SIZE GROUP					
	Below 50			50 and Over		
	All Farms	MPF	All Farms	MPF	All Farms	MPF
DAIRYING						
Dairy cows	15.64	33.27	1.19	1.31		
Beef cattle & dairy replacements	- 8.86	- 6.21	0.95	0.25		
Sheep	-	-	-	-		
Pigs	-	-	-	-		
Total	6.78	27.06	2.14	1.56		
Type of Livestock	Below 100		100 - 199.9		200 and Over	
	All Farms	MPF	All Farms	MPF	All Farms	MPF
ARABLE - WITH DAIRYING						
Dairy cows	6.72	10.33	1.60	0.97	- 0.33	1.22
Beef cattle & dairy replacements	- 0.85	- 0.91	- 1.27	- 1.60	0.42	1.29
Sheep	-	-	0.08	0.18	1.07	1.12
Pigs	-	-	-	-	- 0.16	-
Total	5.87	9.42	0.41	- 0.45	1.00	3.63
ARABLE - MAINLY CEREALS						
Dairy cows	-	-	-	-	-	-
Beef cattle & dairy replacements	0.07	0.28	- 0.09	-	1.99	-
Sheep	0.33	-	0.52	0.27	1.10	- 0.02
Pigs	-	-	-	-	-	-
Total	0.40	0.28	0.43	0.27	3.09	- 0.02
ARABLE - ROOTS AND VEGETABLES						
Dairy cows	-	-	-	-	- 0.30	- 0.87
Beef cattle & dairy replacements	-	-	0.59	-	- 0.02	- 2.42
Sheep	-	-	0.21	0.35	0.09	0.26
Pigs	-	-	-	-	-	-
Total	-	-	0.80	0.35	- 0.23	- 3.03
ARABLE - BEEF AND SHEEP						
Dairy cows	-	-	-	-	-	
Beef cattle & dairy replacements	- 0.28	- 0.13	0.64	1.19	-	
Sheep	- 0.89	- 0.94	0.64	- 0.15	2.40	
Pigs	-	-	-	-	-	
Total	- 1.17	- 1.07	1.28	1.04	2.40	Insufficient Farms
ARABLE - PIGS AND POULTRY						
Dairy cows	-	-	-	-	-	-
Beef cattle & dairy replacements	0.81	-	-	-	-	-
Sheep	1.71	- 0.70	1.12	-	1.36	-
Pigs	1.43	3.25	- 1.86	- 3.71	2.85	8.20
Total	3.95	2.55	- 0.74	- 3.71	4.21	8.20

NOTE: The positive figures in this table should be deducted and the negative figures added to those in Tables 1-24 to obtain Output excluding the unit value increase of Breeding Livestock. (BLSA).

MPF = Most Profitable Farms.

Financial Results - 1983-84

DAIRYING

All Farms and Most Profitable Farms

Table 1	...	Total Outputs and Income
Table 2	...	Total Inputs
Table 3	...	Land Use and Livestock numbers
Table 4	...	Tenant's Capital, Income and Further Comparisons

TOTAL OUTPUT AND INCOME - 1983-84

Table 1

£ per hectare

Item	All Farms		Most Profitable Farms	
	Hectare size group		Hectare size group	
	Below 50	50 & over	Below 50	50 & over
Output:				
Wheat	-	11.87	-	20.48
Barley	3.78	36.18	-	31.89
Oilseed Rape	-	-	-	-
Potatoes	3.46	19.63	-	-
Sugar Beet	-	-	-	-
Other sale crops	-	1.18	-	-
Other crops and cultivations	59.70	5.04	51.32	16.27
Total crops	66.94	73.90	51.32	68.64
Dairy cows and products	1564.10	1192.22	2210.11	1512.90
Beef cattle and dairy replacements	192.31	254.58	278.73	228.48
Sheep and wool	-	3.64	-	-
Pigs	2.69	-	-	-
Poultry and eggs	-	3.72	-	-
Total livestock products	1759.10	1454.16	2488.84	1741.38
Total other income	22.03	30.69	20.63	48.28
Total output *	1848.07	1558.75	2560.79	1858.30
Less total inputs	1559.05	1495.29	2108.62	1658.38
Net farm income	289.02	63.46	452.17	199.92
Less farmers's and wife's labour	210.20	74.38	237.72	52.38
Management and investment income	78.82	- 10.92	214.45	147.54
Net farm income (incl. BLSA)	289.02	63.46	452.17	199.92
Breeding Livestock Appreciation (BLSA)	6.78	2.14	27.06	1.56
Net farm income (excl. BLSA)	282.24	61.32	425.11	198.36

* Excluding farmer's and wife's labour

Type group: DAIRYING

TOTAL INPUTS -1983-84

Table 2

£ per hectare

	All Farms		Most Profitable Farms	
	Hectare size group		Hectare size group	
	Below 50	50 & over	Below 50	50 & over
Inputs:				
Foods	795.17	658.61	1168.93	636.80
Vet. and medicine	22.13	19.56	33.72	19.55
Other livestock costs	64.98	73.67	86.03	109.09
Seeds	4.99	12.15	5.77	9.95
Fertilisers	94.68	94.04	124.78	86.85
Crop protection	1.09	5.47	1.13	7.11
Other crop costs	5.60	6.00	5.87	3.51
Contract operations	19.08	27.90	22.21	37.99
Casual labour *	26.17	3.42	37.50	1.06
Regular labour	90.44	220.76	87.45	332.15
Equipment depreciation	125.84	102.42	170.10	118.52
Equipment repairs	36.12	50.97	49.81	60.26
Fuel	33.15	38.87	40.23	48.17
Rent and rates	127.92	97.64	140.55	99.04
Maintenance costs	21.23	16.53	26.03	14.91
Miscellaneous	90.46	67.28	108.51	73.42
Total inputs*	1559.05	1495.29	2108.62	1658.38
Number of farms	11	13	5	4
Size in hectares	36.25	76.00	31.75	91.50

* Excluding farmers's and wife's labour

LAND USE AND LIVESTOCK NUMBERS -1983-84

Table 3

Hectares per cent

Item	All Farms		Most Profitable Farms	
	Hectare size group		Hectare size group	
	Below 50	50 & over	Below 50	50 & over
Crops:				
Wheat	-	1.91	-	2.99
Barley	1.95	8.08	-	7.66
Other cereals	-	0.28	-	-
Oilseed Rape	-	-	-	-
Potatoes	0.30	0.77	-	-
Sugar Beet	-	-	-	-
Grass seed production	-	-	-	-
Other sale crops	-	-	-	-
Total sale crops	2.25	11.04	-	10.65
Temporary grass	53.89	42.34	36.93	42.11
Permanent grass	42.05	44.19	62.37	45.50
Fodder roots and kale	1.10	0.60	-	0.54
Arable silage	-	-	-	-
Total forage	97.04	87.13	99.30	88.15
Bare fallow	-	0.07	-	0.19
Buildings, roads, etc.	0.71	1.76	0.70	1.01
Total	100.00	100.00	100.00	100.00
Livestock numbers:	Per	100	hectares	
Dairy cows	195	137	243	152
Beef cows	-	-	-	-
Heifers in calf	29	26	40	34
Other cattle - 1 year and over	21	35	24	31
Other cattle - under 1 year	50	61	66	44
Breeding ewes	-	7	-	-
Other sheep	-	5	-	-
Breeding sows and gilts	3	-	-	-
Other pigs	9	-	-	-
Poultry	-	44	-	-

Type group: DAIRYING

TENANT'S CAPITAL, INCOME AND FURTHER COMPARISONS - 1983-84

Table 4

£ per hectare

Item	All Farms		Most Profitable Farms	
	Hectare size group		Hectare size group	
	Below 50	50 & over	Below 50	50 & over
Tenant's capital				
Livestock	1185.27	980.36	1470.70	1084.82
Crops on hand	131.41	68.10	133.97	21.85
Equipment	549.08	426.34	679.46	522.40
Stores	84.14	84.97	127.56	98.88
Cultivations	12.68	19.81	14.03	22.42
Total tenant's capital	1962.58	1579.58	2425.72	1750.37
Management and investment income	78.82	- 10.92	214.45	147.54
Interest on tenant's capital at 9.34%	183.30	147.53	226.56	163.48
Management income	- 104.48	- 158.45	- 12.11	- 15.94
Further comparisons:				
Total output	1848.07	1558.75	2560.79	1858.30
Less foods and seeds	800.16	670.76	1174.70	646.75
Net output	1047.91	887.99	1386.09	1211.55
Net output £100 labour and machinery	193	171	215	186
Net output £100 labour	321	297	382	314
Milk sales £ per dairy cow	784	861	880	1006
Enterprise outputs: Wheat	-	614.61	-	682.18
Barley	193.81	443.44	-	415.06
Oilseed Rape	-	-	-	-
Potatoes	..	2713.39	-	-
Sugar Beet	-	-	-	-

Financial Results - 1983-84

ARABLE - WITH DAIRYING

All Farms and Most Profitable Farms

Table 5	...	Total Output and Income
Table 6	...	Total Inputs
Table 7	...	Land Use and Livestock Numbers
Table 8	...	Tenant's Capital, Income and Further Comparisons

TOTAL OUTPUT AND INCOME - 1983-84 Type group: ARABLE - WITH DAIRYING

Table 5

£ per hectare

	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Output:						
Wheat	82.59	157.81	246.68	128.05	221.88	301.99
Barley	98.64	119.83	95.08	82.12	86.40	113.46
Oilseed Rape	-	14.36	45.82	-	27.43	26.02
Potatoes	-	33.12	14.45	-	14.97	28.61
Sugar Beet	-	32.07	1.05	-	61.25	2.61
Other sale crops	7.54	17.26	6.98	10.96	7.59	11.04
Other crops and cultivations	4.54	9.05	4.43	5.76	9.62	14.66
Total crops	193.31	383.50	405.63	226.89	429.14	469.07
Dairy cows and products	663.34	622.06	304.04	747.68	722.31	367.57
Beef cattle and dairy replacements	128.86	160.71	115.87	111.29	185.09	138.12
Sheep and wool	2.63	6.09	46.14	-	11.63	38.32
Pigs	-	-	24.81	-	-	0.13
Poultry and eggs	1.75	2.01	2.20	-	-	-
Total livestock products	796.58	790.87	493.06	858.97	919.03	544.14
Total other income	24.81	63.59	8.45	13.41	17.67	13.83
Total output *	1014.70	1237.96	907.14	1099.27	1365.84	1027.04
Less total inputs	906.29	1085.77	887.35	903.00	1119.62	914.67
Net farm income	108.41	152.19	19.79	196.27	246.22	112.37
Less farmer's and wife's labour	86.12	36.16	13.24	86.92	34.44	14.84
Management and investment income	22.29	116.03	6.55	109.35	211.78	97.53
Net farm income (incl. BLSA)	108.41	152.19	19.79	196.27	246.22	112.37
Breeding Livestock Appreciation (BLSA)	5.87	0.41	1.00	9.42	0.45	3.63
Net farm income (excl. BLSA)	102.54	151.78	18.79	186.85	246.67	108.74

* Excluding farmer's and wife's labour

Type group: ARABLE - WITH DAIRYING

TOTAL INPUTS - 1983-84

Table 6

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Inputs:						
Foods	317.48	328.41	201.15	288.02	364.47	202.16
Vet and medicines	12.03	14.93	10.18	12.89	18.11	11.52
Other livestock costs	26.67	33.51	18.39	32.19	41.62	16.37
Seeds	20.41	28.84	27.90	17.12	28.59	31.40
Fertilisers	79.58	97.86	88.13	92.85	101.60	102.81
Crop protection	15.08	26.41	42.07	15.92	26.21	45.38
Other crop costs	5.25	7.26	3.88	5.13	7.34	6.08
Contract operations	18.95	17.54	12.27	25.62	21.71	14.09
Casual labour *	6.94	4.07	2.19	8.03	2.72	3.77
Regular labour	113.62	162.73	156.63	119.83	157.36	142.50
Equipment depreciation	82.16	109.90	86.16	86.23	95.58	113.83
Equipment repairs	28.77	45.60	35.31	23.01	45.60	33.23
Fuel	26.46	35.28	31.57	27.67	31.53	30.03
Rent and rates	91.72	103.93	116.66	88.53	104.45	111.53
Maintenance costs	10.41	15.48	9.69	10.91	16.36	9.77
Miscellaneous	50.76	54.02	45.17	49.05	56.37	40.20
Total inputs*	906.29	1085.77	887.35	903.00	1119.62	914.67
Number of farms	12	12	9	6	6	4
Size in hectares	78.25	142.00	362.50	74.25	148.75	328.00

* Excluding farmer's and wife's labour

Type group: ARABLE - WITH DAIRYING

LAND USE AND LIVESTOCK NUMBERS - 1983-84

Table 7

Hectares per cent

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Crops:						
Wheat	11.96	18.05	32.32	16.34	24.26	35.69
Barley	23.81	20.47	18.12	17.22	14.86	15.11
Other cereals	1.49	1.75	0.47	1.80	1.45	-
Oilseed Rape	-	1.79	6.84	-	3.41	4.94
Potatoes	-	1.06	0.46	-	0.65	0.84
Sugar Beet	-	2.24	0.10	-	4.27	0.24
Grass seed production	-	-	-	-	-	-
Other sale crops	-	0.76	-	-	-	-
Total sale crops	37.26	46.12	58.31	35.36	48.90	56.82
Temporary grass	22.52	30.33	20.02	25.30	26.09	24.27
Permanent grass	35.47	20.75	17.87	33.70	22.43	14.74
Fodder roots and kale	0.73	0.07	0.30	1.54	0.13	-
Arable silage	0.47	0.79	-	-	1.05	-
Total forage	59.19	51.94	38.19	60.54	49.70	39.01
Bare fallow	2.19	0.69	0.66	2.35	0.11	-
Buildings, roads, etc.	1.36	1.25	2.84	1.75	1.29	4.17
Total	100.00	100.00	100.00	100.00	100.00	100.00
Livestock numbers						
	- - - - - Per 100 hectares - - - - -					
Dairy cows	81	70	37	88	76	43
Beef cows	1	..	1	2	..	-
Heifers in calf	14	16	8	16	17	11
Other cattle - 1 year and over	29	25	21	25	21	24
Other cattle - under 1 year	43	37	26	32	39	29
Breeding ewes	5	9	64	-	17	42
Other sheep	5	11	65	-	22	49
Breeding sows and gilts	-	-	3	-	-	-
Other pigs	-	-	16	-	-	..
Poultry	21	16	24	-	-	-

Type group: ARABLE - WITH DAIRYING

TENANT'S CAPITAL, INCOME AND FURTHER COMPARISONS - 1983-84

Table 8

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Tenant's capital:						
Livestock	614.45	573.49	385.57	619.79	597.71	437.36
Crops on hand	81.74	150.46	101.30	99.20	162.24	199.51
Equipment	350.98	479.94	367.82	388.47	434.51	511.30
Stores	88.94	125.71	132.90	96.17	122.80	142.85
Cultivations	26.99	34.39	35.59	28.20	34.39	35.70
Total tenant's capital	1163.10	1363.99	1023.18	1231.83	1351.65	1326.72
Management and investment income	22.29	116.03	6.55	109.35	211.78	97.53
Interest on tenant's capital at 9.34%	108.63	127.40	95.57	115.05	126.24	123.92
Management income	- 86.34	- 11.37	- 89.02	- 5.70	85.54	- 26.39
Furthers comparisons:						
Total output	1014.70	1237.96	907.14	1099.27	1365.84	1027.04
Less foods and seeds	337.89	357.25	229.05	305.14	393.06	233.56
Net output	676.81	880.71	678.09	794.13	972.78	793.48
Net output £100 labour and machinery	186	214	201	210	250	225
Net output per £100 labour	327	434	394	370	500	492
Milk sales £ per dairy cow	763	860	794	784	923	834
Enterprise outputs: Wheat	681.10	839.49	741.17	767.04	863.24	804.62
Barley	412.27	582.85	505.26	471.75	576.09	698.25
Oilseed Rape	-	801.80	724.68	-	801.80	729.72
Potatoes	-	3031.33	2945.49	-	2213.79	3139.38
Sugar Beet	-	1331.57	..	-	1331.57	..

Financial Results - 1983-84

ARABLE - MAINLY CEREALS

All Farms and Most Profitable Farms

Table 9	...	Total Output and Income
Table 10	...	Total Inputs
Table 11	...	Land Use and Livestock Numbers
Table 12	...	Tenant's Capital, Income and Further Comparisons

TOTAL OUTPUT AND INCOME - 1983-84

Table 9	£ per hectare					
	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Output:						
Wheat	292.79	362.98	283.84	366.67	410.13	327.66
Barley	143.73	140.86	145.62	136.12	157.92	184.99
Oilseed Rape	68.14	74.06	69.78	85.32	45.15	69.47
Potatoes	9.81	5.39	3.97	5.60	-	0.74
Sugar Beet	-	1.24	-	-	-	-
Other sale crops	18.32	41.20	30.66	16.48	37.50	12.83
Other crops and cultivations	17.74	9.14	9.22	2.75	14.84	9.86
Total crops	550.53	634.87	543.09	612.94	665.54	605.55
Dairy cows and products	-	-	-	-	-	-
Beef cattle and dairy replacements	241.12	103.55	150.88	271.18	146.14	125.82
Sheep and wool	22.93	29.59	41.78	7.15	23.72	24.51
Pigs	0.06	-	-	-	-	-
Poultry and eggs	0.60	1.01	-	-	-	-
Total livestock products	264.71	134.15	192.66	278.33	169.86	150.33
Total other income	19.29	18.55	14.00	16.24	18.89	11.85
Total output	834.53	787.57	749.75	907.51	854.29	767.73
Less total inputs *	712.27	606.54	633.74	670.66	591.01	605.34
Net farm income	122.26	181.03	116.01	236.85	263.28	162.39
Less farmer's and wife's labour	74.48	31.38	8.02	93.34	30.65	9.07
Management and investment income	47.78	149.65	107.99	143.51	232.63	153.32
Net farm income (incl. BLSA)	122.26	181.03	116.01	236.85	263.28	162.39
Breeding Livestock Appreciation (BLSA)	0.40	0.43	3.09	0.28	0.27	- 0.02
Net farm income (excl. BLSA)	121.86	180.60	112.92	236.57	263.01	162.41

* Excluding farmer's and wife's labour

Type group: ARABLE - MAINLY CEREALS

TOTAL INPUTS - 1983-84

Table 10 £ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Inputs:						
Foods	152.87	58.86	69.23	124.68	60.94	66.70
Vet and medicines	5.36	3.32	5.60	4.75	4.50	3.83
Other livestock costs	8.01	5.19	8.99	9.03	5.80	6.31
Seeds	33.22	30.32	28.94	35.72	28.25	32.78
Fertilisers	74.85	82.78	81.74	83.37	93.74	84.25
Crop protection	45.95	55.21	48.59	45.63	49.04	47.74
Other crop costs	4.15	7.22	2.66	3.11	9.35	1.74
Contract operations	15.63	16.49	20.72	15.55	23.26	25.64
Casual labour *	5.75	4.00	2.16	7.37	4.00	1.17
Regular labour	74.59	66.35	103.50	61.21	50.50	85.04
Equipment depreciation	81.15	83.42	68.71	72.53	76.02	62.50
Equipment repairs	30.81	23.89	26.85	34.63	22.13	21.83
Fuel	25.64	23.64	23.23	22.38	22.53	20.79
Rent and rates	103.89	103.06	100.19	98.70	98.47	105.02
Maintenance costs	11.05	11.08	12.12	15.30	12.88	11.40
Miscellaneous	39.35	31.71	30.51	36.70	29.60	28.60
Total inputs *	712.27	606.54	633.74	670.66	591.01	605.34
Number of farms	21	26	14	6	6	6
Size in hectares	72.00	157.50	306.75	66.25	145.25	303.00

* Excluding farmer's and wife's labour

Type group: ARABLE - MAINLY CEREALS
 LAND USE AND LIVESTOCK NUMBERS - 1983-84

Table 11

Item	Hectares per cent					
	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Crops:						
Wheat	36.66	42.02	33.51	44.73	46.73	38.13
Barley	26.18	22.09	22.56	23.93	24.05	28.01
Other cereals	1.03	1.81	2.64	0.20	1.31	-
Oilseed Rape	10.46	10.57	9.92	10.51	5.67	10.12
Potatoes	0.32	0.20	0.13	0.20	-	0.05
Sugar Beet	-	0.17	-	-	-	-
Grass seed production	-	0.24	-	-	1.14	-
Other sale crops	3.90	3.63	2.87	2.59	3.93	3.08
Total sale crops	78.55	80.73	71.63	82.16	82.83	79.39
Temporary grass	5.61	7.72	12.14	8.01	9.95	10.40
Permanent grass	12.19	9.45	13.25	6.76	5.48	8.68
Fodder roots and kale	0.21	0.21	0.33	0.82	-	0.06
Arable silage	-	-	-	-	-	-
Total forage	18.01	17.38	25.72	15.59	15.43	19.14
Bare fallow	1.33	0.01	0.92	0.16	-	0.28
Buildings, roads, etc.	2.11	1.88	1.73	2.09	1.74	1.19
Total	100.00	100.00	100.00	100.00	100.00	100.00
Livestock numbers						
	- - - - - Per 100 hectares - - - - -					
Dairy cows	-	-	-	-	-	-
Beef cows	6	7	4	6	4	4
Heifers in calf	..	1	2	1	-	3
Other cattle - 1 year and over	34	20	37	33	35	20
Other cattle - under 1 year	53	16	23	63	20	27
Breeding ewes	35	43	59	6	38	47
Other sheep	32	45	62	4	39	42
Breeding sows and gilts	-	-	-	-	-	-
Other pigs	..	-	-	-	-	-
poultry	3	3	-	-	-	-

Type group: ARABLE - MAINLY CEREALS

TENANT'S CAPITAL, INCOME AND FURTHER COMPARISONS - 1983-84

Table 12

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Tenant's capital:						
Livestock	289.37	179.00	257.77	251.28	235.91	205.04
Crops on hand	104.71	153.45	132.82	135.06	161.59	98.97
Equipment	351.27	338.24	288.27	347.98	324.53	273.06
Stores	121.44	117.54	123.51	143.93	117.63	143.91
Cultivations	46.38	42.85	41.25	49.82	43.16	45.42
Total tenant's capital	913.17	831.08	843.62	928.07	882.82	766.40
Management and investment income	47.78	149.65	107.99	143.51	232.63	153.32
Interest on tenant's capital at 9.34%	85.29	77.62	78.79	86.68	82.46	71.58
Management income	- 37.51	72.03	29.20	56.83	150.17	81.74
Further comparisons:						
Total output	834.53	787.57	749.75	907.51	854.29	767.73
Less foods and seeds	186.09	89.18	98.17	160.40	89.19	99.48
Net output	648.44	698.39	651.58	747.11	765.10	668.25
Net output £100 labour and machinery	210	280	257	243	334	296
Net output per £100 labour	419	687	573	461	898	701
Milk sales £ per dairy cow	-	-	-	-	-	-
Enterprise outputs: Wheat	782.29	846.34	828.06	810.80	862.80	850.50
Barley	539.28	612.49	628.46	555.00	593.11	656.36
Oilseed Rape	645.81	684.57	697.73	806.32	768.41	687.15
Potatoes	-	..
Sugar Beet	-	..	-	-	-	-

Financial Results 1983-84

ARABLE - ROOTS AND VEGETABLES

All Farms and Most Profitable Farms

Table 13	...	Total Output and Income
Table 14	...	Total Inputs
Table 15	...	Land Use and Livestock Numbers
Table 16	...	Tenant's Capital, Income and Further Comparisons

TOTAL OUTPUT AND INCOME - 1983-84

Type group: ARABLE - ROOTS AND
VEGETABLES

Table 13

£ per hectare

	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Output:						
Wheat	258.16	224.55	310.62	301.06	215.91	378.62
Barley	150.86	194.56	153.33	184.95	182.10	103.62
Oilseed Rape	28.86	33.33	53.48	34.90	62.17	23.78
Potatoes	160.18	172.09	145.85	276.85	396.58	295.51
Sugar Beet	107.18	122.92	90.91	95.55	81.23	66.51
Other sale crops	32.96	34.44	30.84	67.81	19.08	72.53
Other crops and cultivations	39.07	17.42	12.30	46.25	33.52	7.18
Total crops	777.27	799.31	797.33	1007.37	990.59	947.75
Dairy cows and products	-	-	26.56	-	-	67.80
Beef cattle and dairy replacements	28.01	106.19	64.30	1.29	76.66	34.95
Sheep and wool	26.40	13.75	15.88	9.37	27.54	30.20
Pigs	-	0.13	-	-	-	-
Poultry and eggs	-	-	-	-	-	-
Total livestock products	54.41	120.07	106.74	10.66	104.20	132.95
Total other income	49.91	44.32	21.53	70.60	70.99	26.57
Total output *	881.59	963.70	925.60	1088.63	1165.78	1107.27
Less total inputs	688.69	759.72	701.38	804.89	846.33	754.82
Net farm income	192.90	203.98	224.22	283.74	319.45	352.45
Less farmer's and wife's labour	80.00	33.61	9.16	70.16	34.07	5.20
Management and investment income	112.90	170.37	215.06	213.58	285.38	347.25
Net farm income (incl. BLSA)	192.90	203.98	224.22	283.74	319.45	352.45
Breeding Livestock Appreciation (BLSA)	-	0.80	0.23	-	0.35	3.03
Net farm income (excl. BLSA)	192.90	203.18	224.45	283.74	319.10	355.48

* Excluding farmer's and wife's labour

Type group: ARABLE - ROOTS AND VEGETABLES

TOTAL INPUTS - 1983-84

Table 14

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Inputs:						
Foods	18.72	63.03	43.32	3.41	51.77	48.44
Vet and medicines	2.11	3.14	3.23	0.91	1.31	4.70
Other livestock costs	3.33	3.99	4.85	1.01	3.40	5.62
Seeds	54.89	49.58	43.90	78.00	63.08	53.57
Fertilisers	85.96	89.44	93.37	103.09	93.26	97.19
Crop protection	47.75	48.81	57.36	52.70	46.42	53.85
Other crop costs	28.55	25.76	13.45	42.67	42.73	17.74
Contract operations	21.09	13.27	15.11	15.07	17.56	11.33
Casual labour *	12.20	8.14	12.80	18.64	14.32	21.84
Regular labour *	86.83	111.95	112.37	120.70	129.36	132.04
Equipment depreciation	104.45	121.34	91.26	129.00	144.60	88.44
Equipment repairs	35.86	37.69	40.66	45.33	43.30	38.25
Fuel	27.17	34.21	29.18	29.76	37.86	36.70
Rent and rates	107.70	100.84	89.57	111.20	104.63	96.13
Maintenance costs	9.17	10.10	15.06	4.79	11.88	8.08
Miscellaneous	42.91	38.43	35.89	48.61	40.85	40.90
Total inputs *	688.69	759.72	701.38	804.89	846.33	754.82
Number of farms	15	24	22	6	6	6
Size in hectares	61.50	151.00	320.50	74.50	165.75	394.25

* Excluding farmer's and wife's labour

Type group: ARABLE - ROOTS AND VEGETABLES

LAND USE AND LIVESTOCK NUMBERS - 1983-84

Table 15

Hectares per cent

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Crops:						
Wheat	32.53	27.18	35.93	32.89	26.15	41.46
Barley	27.98	34.03	23.68	31.70	29.35	15.38
Other cereals	0.76	0.17	0.69	1.56	-	0.58
Oilseed Rape	4.20	3.95	7.40	5.11	6.50	3.22
Potatoes	2.96	4.75	4.36	4.84	10.18	8.09
Sugar Beet	10.11	10.65	8.25	8.08	7.55	6.28
Grass seed production	0.75	0.22	0.30	1.54	0.79	0.89
Other sale crops	5.69	3.74	4.66	3.99	1.82	7.95
Total sale crops	84.98	84.69	85.27	89.71	82.34	83.85
Temporary grass	7.65	7.30	4.88	3.90	11.68	4.34
Permanent grass	4.74	4.33	6.67	3.20	0.68	7.86
Fodder roots and kale	-	0.64	0.10	-	0.04	0.06
Arable silage	-	-	0.70	-	-	1.90
Total forage	12.39	12.27	12.35	7.10	12.40	14.16
Bare fallow	0.87	0.57	0.63	1.66	0.98	0.24
Buildings, roads, etc.	1.76	2.47	1.75	1.53	4.28	1.75
Total	100.00	100.00	100.00	100.00	100.00	100.00
Livestock numbers						
	- - - - - Per 100 hectares - - - - -					
Dairy cows	-	-	3	-	-	8
Beef cows	4	2	5	..	-	2
Heifers in calf	2	1	2	-	-	3
Other cattle - 1 year and over	7	21	15	1	9	9
Other cattle - under 1 year	4	14	9	-	16	6
Breeding ewes	38	23	22	13	45	44
Other sheep	33	20	25	13	43	35
Breeding sows and gilts	-	-	-	-	-	-
Other pigs	-	..	-	-	-	-
poultry	-	-	-	-	-	-

TENANT'S CAPITAL, INCOME AND FURTHER COMPARISONS - 1983-84

Table 16

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Tenant's capital:						
Livestock	88.72	142.15	126.97	14.29	111.52	117.10
Crops on hand	141.49	112.16	139.62	190.49	195.58	122.36
Equipment	443.95	489.94	373.21	529.35	616.01	363.96
Stores	137.16	133.55	127.54	195.97	156.18	117.27
Cultivations	50.08	46.21	42.16	53.11	40.54	39.75
Total tenant's capital	861.40	924.01	809.50	983.21	1119.83	760.44
Management and investment income	112.90	170.37	215.06	213.58	285.38	347.25
Interest on tenant's capital at 9.34%	80.45	86.30	75.61	91.83	104.59	71.03
Management income	32.45	84.07	139.45	121.75	180.79	276.22
Furthers comparisons:						
Total output	881.59	963.70	925.60	1088.63	1165.78	1107.27
Less foods and seeds	73.61	112.61	87.22	81.41	114.85	102.01
Net output	807.98	851.09	838.38	1007.22	1050.93	1005.26
Net output £100 labour and machinery	220	236	270	235	250	301
Net output per £100 labour	451	554	624	481	591	632
Milk sales £ per dairy cow	-	-	907	-	-	836
Enterprise outputs: Wheat	750.52	804.81	836.75	855.20	774.83	877.13
Barley	532.57	567.47	639.00	574.05	591.73	655.66
Oilseed Rape	666.65	663.61	708.39	652.43	637.01	732.17
Potatoes	3477.07	2423.44	2851.23	3343.56	2132.36	2863.94
Sugar Beet	1056.98	1108.22	1097.41	1183.02	1044.70	1075.60

Financial Results - 1983-84

ARABLE - BEEF AND SHEEP

All Farms and Most Profitable Farms

Table 17	...	Total Output and Income
Table 18	...	Total Inputs
Table 19	...	Land Use and Livestock Numbers
Table 20	...	Tenant's Capital, Income and Further Comparisons

TOTAL OUTPUT AND INCOME - 1983-84

Type group: ARABLE - BEEF AND SHEEP

Table 17

£ per hectare

	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Output:						
Wheat	46.17	46.46	174.72	45.28	46.27	
Barley	38.44	49.83	85.14	48.10	50.96	
Oilseed Rape	-	2.83	14.42	-	6.52	
Potatoes	1.30	11.82	-	3.14	12.52	
Sugar Beet	-	2.24	-	-	5.15	
Other sale crops	6.20	3.75	23.88	14.97	8.63	
Other crops and cultivations	4.96	34.75	31.13	18.15	25.24	
Total crops	97.07	151.68	329.29	129.64	155.29	
Dairy cows and products	-	-	-	-	-	
Beef cattle and dairy replacements	386.33	185.76	173.93	351.91	226.77	
Sheep and wool	118.09	139.37	75.35	62.34	146.62	
Pigs	-	-	-	-	-	
Poultry and eggs	10.76	-	-	23.60	-	
Total livestock products	515.18	325.13	249.28	437.85	373.39	
Total other income	25.24	7.99	15.38	12.01	11.90	
Total output *	637.49	484.80	593.95	579.50	540.58	
Less total inputs	603.88	420.98	459.86	488.75	449.44	
Net farm income	33.61	63.82	134.09	90.75	91.14	
Less farmer's and wife's labour	101.92	44.64	15.15	86.07	53.74	
Management and investment income	- 68.31	19.18	118.94	4.68	37.40	
Net farm income (incl. BLSA)	33.61	63.82	134.09	90.75	91.14	
Breeding Livestock Appreciation (BLSA)	- 1.17	1.28	2.40	- 1.07	1.04	
Net farm income (excl. BLSA)	34.78	62.54	131.69	91.82	90.10	

Insufficient Farms

* Excluding farmer's and wife's labour

Type group: ARABLE - BEEF AND SHEEP

TOTAL INPUTS - 1983-84

Table 18

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Inputs:						Insufficient Farms
Foods	179.47	77.97	55.48	150.57	118.03	
Vet and medicines	10.30	10.20	4.51	6.24	10.11	
Other livestock costs	20.78	11.01	11.12	11.59	11.97	
Seeds	7.05	8.80	16.26	7.47	7.50	
Fertilisers	34.26	37.88	44.54	16.82	43.26	
Crop protection	6.23	9.43	25.87	4.13	9.00	
Other crop costs	3.78	2.89	0.88	4.44	2.56	
Contract operations	17.38	6.34	16.93	15.11	4.95	
Casual labour *	6.08	5.97	1.45	2.80	3.07	
Regular labour *	75.85	59.79	72.78	79.01	63.02	
Equipment depreciation	55.81	41.94	59.93	43.13	39.14	
Equipment repairs	19.39	14.64	17.65	10.65	13.65	
Fuel	17.91	17.82	17.63	11.35	14.30	
Rent and rates	91.21	79.96	80.83	86.22	72.95	
Maintenance costs	15.71	10.68	10.61	7.60	11.67	
Miscellaneous	42.67	25.66	23.39	31.62	24.26	
Total inputs*	603.88	420.98	459.86	488.75	449.44	
Number of farms	13	11	5	4	5	
Size in hectares	55.00	135.50	282.75	74.25	129.50	

* Excluding farmer's and wife's labour

Table 19

Hectares per cent

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Crops:						Insufficient Farms
Wheat	6.16	5.77	22.62	5.19	4.80	
Barley	7.47	9.10	16.29	9.30	8.33	
Other cereals	0.99	-	2.78	2.40	-	
Oilseed Rape	-	0.39	2.20	-	0.91	
Potatoes	0.14	0.40	-	0.33	0.21	
Sugar Beet	-	0.26	-	-	0.61	
Grass seed production	-	-	-	-	-	
Other sale crops	-	0.49	2.06	-	1.15	
Total sale crops	14.76	16.41	45.95	17.22	16.01	
Temporary grass	18.84	13.57	12.24	38.92	24.95	
Permanent grass	63.81	63.99	41.20	41.30	54.79	
Fodder roots and kale	0.17	0.68	-	-	1.58	
Arable silage	-	0.32	-	-	0.75	
Total forage	82.82	78.56	53.44	80.22	82.07	
Bare fallow	-	1.11	-	-	0.40	
Buildings, roads, etc.	2.42	3.92	0.61	2.56	1.52	
Total	100.00	100.00	100.00	100.00	100.00	
Livestock numbers	----- Per 100 hectares -----					
Dairy cows	-	-	-	-	-	
Beef cows	12	9	..	18	15	
Heifers in calf	3	5	..	4	1	
Other cattle - 1 year and over	112	43	62	109	54	
Other cattle - under 1 year	62	29	18	54	45	
Breeding ewes	170	222	103	108	250	
Other sheep	174	167	103	85	188	
Breeding sows and gilts	-	-	-	-	-	
Other pigs	-	-	-	-	-	
Poultry	25	-	-	51	-	

Type group: ARABLE - BEEF AND
SHEEP

TENANT'S CAPITAL, INCOME AND FURTHER COMPARISONS - 1983-84

Table 20

£ per hectare

Item	All Farms			Most Profitable Farms			Insufficient Farms
	Hectare size group			Hectare size group			
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over	
Tenant's capital:							
Livestock	744.92	352.75	334.46	674.07	418.48		
Crops on hand	35.46	72.81	155.39	33.32	58.18		
Equipment	226.84	165.12	230.49	182.18	165.59		
Stores	30.67	36.01	55.20	34.68	34.05		
Cultivations	17.56	16.39	26.06	25.42	15.45		
Total tenant's capital	1055.45	643.08	801.60	949.67	691.75		
Management and investment income	- 68.31	19.18	118.94	4.68	37.40		
Interest on tenant's capital at 9.34%	98.58	60.06	74.87	88.70	64.61		
Management income	- 166.89	- 40.88	44.07	- 84.02	- 27.21		
Further comparisons:							
Total output	637.49	484.80	593.95	579.50	540.58		
Less foods and seeds	186.52	86.77	71.74	158.04	125.53		
Net output	450.97	398.03	522.21	421.46	415.05		
Net output £100 labour and machinery	153	208	259	170	216		
Net output per £100 labour	245	361	584	251	346		
Milk sales £ per dairy cow	-	-	-	-	-		
Enterprise outputs: Wheat	735.49	692.93	723.89	850.77	839.04		
Barley	506.65	502.38	490.21	508.77	564.52		
Oilseed Rape	-	..	654.27	-	697.19		
Potatoes	..	2776.19	-		
Sugar Beet	-	..	-	-	..		

Financial Results - 1983-84

ARABLE - PIGS AND POULTRY

All Farms and Most Profitable Farms

Table 21 ... Total Output and Income

Table 22 ... Total Inputs

Table 23 ... Land Use and Livestock Numbers

Table 24 ... Tenant's Capital, Income and Further
Comparisons

Table 21

£ per hectare

	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Output:						
Wheat	261.47	261.76	333.84	338.11	319.28	460.71
Barley	210.32	131.28	122.76	218.38	125.39	90.29
Oilseed Rape	55.55	48.14	84.72	106.01	75.36	106.66
Potatoes	167.01	65.41	70.72	245.17	93.90	51.22
Sugar Beet	46.26	51.58	42.88	16.19	71.00	50.69
Other sale crops	47.02	22.58	3.38	83.45	44.97	-
Other crops and cultivations	17.54	29.91	13.83	20.88	13.92	10.51
Total crops	805.17	610.66	672.13	1028.19	743.82	770.08
Dairy cows and products	-	69.17	-	-	137.74	-
Beef cattle and dairy replacements	42.54	95.24	131.45	0.68	78.18	104.63
Sheep and wool	39.85	16.18	26.55	10.39	-	-
Pigs	1342.36	871.44	677.30	1789.79	1430.55	1026.24
Poultry and eggs	27.53	477.26	133.64	4.59	663.12	336.66
Total livestock products	1452.28	1529.29	968.94	1805.45	2309.59	1467.53
Total other income	17.91	25.57	13.42	14.94	23.65	9.68
Total output *	2275.36	2165.52	1654.49	2848.58	3077.06	2247.29
Less total inputs	2046.83	1939.11	1378.66	2442.19	2681.30	1805.36
Net farm income	228.53	226.41	275.83	406.39	395.76	441.93
Less farmer's and wife's labour	97.89	39.55	19.09	72.51	38.81	19.79
Management and investment income	130.64	186.86	256.74	333.88	356.95	422.14
Net farm income (incl. BLSA)	228.53	226.41	275.83	406.39	395.76	441.93
Breeding Livestock Appreciation (BLSA)	3.95	- 0.74	4.21	2.55	- 3.71	8.20
Net farm income (excl. BLSA)	224.58	227.15	271.62	403.84	399.47	433.73

* Excluding farmer's and wife's labour

Type group: ARABLE - PIGS AND

TOTAL INPUTS - 1983-84

POULTRY

Table 22

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Inputs:						
Foods	1065.91	1065.25	600.78	1311.71	1602.05	894.19
Vet and medicines	17.50	17.07	9.48	13.48	27.04	13.38
Other livestock costs	37.78	26.95	23.75	49.70	47.21	31.57
Seeds	45.96	31.82	44.68	54.23	37.70	40.62
Fertilisers	94.16	78.34	77.97	107.26	84.36	81.51
Crop protection	62.39	45.88	60.03	81.71	48.82	68.44
Other crop costs	31.06	10.49	8.79	51.80	17.18	7.54
Contract operations	26.37	15.26	22.39	31.54	21.98	32.56
Casual labour *	21.90	11.79	5.47	30.10	21.73	9.70
Regular labour	178.76	197.15	138.21	195.73	229.17	179.48
Equipment depreciation	140.09	133.50	108.99	167.38	172.73	149.08
Equipment repairs	46.22	37.82	53.53	43.61	41.50	44.27
Fuel	47.64	37.49	30.78	53.81	43.57	29.48
Rent and rates	125.55	114.58	124.16	137.71	126.41	133.11
Maintenance costs	26.92	24.17	15.64	27.00	32.01	13.68
Miscellaneous	78.62	91.55	54.01	85.42	127.84	76.75
Total inputs *	2046.83	1939.11	1378.66	2442.19	2681.30	1805.36
Number of farms	15	8	7	6	4	3
Size in hectares	63.75	130.75	248.75	77.25	131.50	202.00

* Excluding farmer's and wife's labour

Table 23

Hectares per cent

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Crops:						
Wheat	32.89	33.61	41.47	38.52	38.85	48.30
Barley	38.20	23.87	19.92	38.77	19.22	11.21
Other cereals	0.75	-	0.46	-	-	-
Oilseed Rape	3.92	6.96	10.20	6.31	9.40	13.55
Potatoes	3.13	1.63	2.02	2.83	1.70	1.01
Sugar Beet	5.06	5.29	3.40	1.37	6.61	3.43
Grass seed production	-	2.18	-	-	4.35	-
Other sale crops	1.50	2.64	0.38	3.08	3.31	1.09
Total sale crops	85.45	76.18	77.85	90.88	83.44	78.59
Temporary grass	5.27	13.97	9.55	1.67	13.84	7.85
Permanent grass	5.46	7.66	7.09	2.02	1.53	0.97
Fodder roots and kale	0.20	-	-	0.23	-	-
Arable silage	-	-	-	-	-	-
Total forage	10.93	21.63	16.64	3.92	15.37	8.82
Bare fallow	0.31	0.87	3.11	0.43	-	8.86
Buildings, roads, etc.	3.31	1.32	2.40	4.77	1.19	3.73
Total	100.00	100.00	100.00	100.00	100.00	100.00
Livestock numbers	----- Per 100 hectares -----					
Dairy cows	-	9	-	-	17	-
Beef cows	..	-	..	-	-	-
Heifers in calf	..	1	..	-	2	-
Other cattle - 1 year and over	12	31	29	-	23	15
Other cattle - under 1 year	10	15	14	..	18	21
Breeding ewes	52	21	50	14	-	-
Other sheep	46	15	37	15	-	-
Breeding sows and gilts	89	70	56	68	102	109
Other pigs	1030	705	571	1345	1177	845
poultry	149	6186	1436	64	7914	3509

Table 24

£ per hectare

Item	All Farms			Most Profitable Farms		
	Hectare size group			Hectare size group		
	Below 100	100-199.9	200 & over	Below 100	100-199.9	200 & over
Tenant's capital:						
Livestock	537.93	612.60	415.27	558.44	877.76	412.94
Crops on hand	155.04	83.67	198.15	211.93	90.15	402.03
Equipment	567.42	559.86	447.02	691.03	707.18	597.84
Stores	181.24	171.51	134.73	221.54	196.27	112.68
Cultivations	49.93	43.19	42.31	55.01	45.99	36.17
Total tenant's capital	1491.56	1470.83	1237.48	1737.95	1917.35	1561.66
Management and investment income	130.64	186.86	256.74	333.88	356.95	422.14
Interest on tenant's capital at 9.34%	139.31	137.38	115.58	162.32	179.08	145.86
Management income	- 8.67	49.48	141.16	171.56	177.87	276.28
Further comparisons:						
Total output	2275.36	2165.52	1654.49	2848.58	3077.06	2247.29
Less foods and seeds	1111.87	1097.07	645.46	1365.94	1639.75	934.81
Net output	1163.49	1068.45	1009.03	1482.64	1437.31	1312.48
Net output £100 labour and machinery	208	226	267	249	252	282
Net output per £100 labour	390	430	620	497	496	628
Milk sales £ per dairy cow	-	757	-	-	757	-
Enterprise outputs: Wheat	767.96	792.61	792.19	859.17	845.89	931.20
Barley	539.90	547.89	608.17	551.26	644.83	793.27
Oilseed Rape	597.62	686.83	794.42	607.03	801.54	718.77
Potatoes	4538.89	4024.69	3577.55	6272.66	..	4917.20
Sugar Beet	904.23	975.37	1243.59	..	1073.99	1445.44

ENTERPRISE GROSS MARGINS AND FIXED COSTS

Gross margin accounts were completed for 121 of the farms in the main sample in the accounting year 1983-84 and figures are shown in Tables 1-6. Fixed costs summarised in Table 7, classified by type and by size, are based on the same farms for which gross margins were completed.

For the purpose of the gross margin accounts the variable costs allocated to the enterprise are:-

- Seeds (Purchased and Homegrown)
- Fertilisers
- Other Crop Costs
- Contract Work
- Casual Labour
- Purchased Feeding Stuffs
- Homegrown Feeding Stuffs
- Vet. and Medicine
- A.I. and N.M.R. Fees
- Haulage
- Miscellaneous Costs

The Fixed Costs not allocated to the enterprise are:-

- Regular Labour (Including Farmer's and Wife's Labour)
- Casual Labour
- Contract Work
- Equipment Depreciation and Repairs
- Fuel and Oil
- Rent and Rates
- Maintenance Costs
- Miscellaneous Costs (Including Lime, General Purpose Sprays, Electricity, Water Charges and Insurance)

TOTAL FARM GROSS MARGINS

Table 1

(a) By type of farming group

Type Group	No. of farms	Total Area (hectares)	Gross Margin £ per hectare Average	Gross Margin £ per hectare Range
Dairying	13	599	773.03	470.00 to 1630.14
Arable with Dairying	17	2444	638.74	383.98 to 929.56
Arable - Mainly Cereals	39	6896	506.43	175.57 to 887.60
Arable - Roots & Vegetables	31	6501	648.90	296.07 to 1053.44
Arable - Beef & Sheep	6	906	395.40	192.95 to 793.44
Arable - Pigs & Poultry	15	1984	842.17	448.09 to 1550.69

(b) By size of farming group

Size Group (hectares)	No. of Farms	Total Area (hectares)	Gross Margin £ per hectare Average	Gross Margin £ per hectare Range
Below 50	15	485	830.20	296.07 to 1630.14
50 - 99.9	31	2340	600.01	175.57 to 1283.90
100 - 199.9	45	6693	600.66	192.95 to 1550.69
200 and over	30	9812	605.13	292.55 to 1156.59

All farms	121	19330	608.61	175.57 to 1630.14
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ARABLE CROPS

Average Output and Variable Costs

Table 2a

	Winter Wheat		Winter Barley		Spring Barley		Winter Oats	
	Average	Top ½	Average	Top ½	Average	Top ½	Average	Top ½
Yield (tonnes per hectare)	6.46	7.37	5.51	6.27	3.78	4.41	5.07	6.12
Price per tonne (£)	128.93	130.47	119.36	123.21	135.69	146.32	125.15	128.92
	£ per hectare							
Output	832.92	961.57	657.70	772.55	512.92	645.25	634.53	788.98
Materials Costs:								
Seed	39.53	40.33	38.52	37.61	40.58	41.38	41.52	39.08
Fertilisers	88.89	93.94	77.41	79.66	56.04	55.45	61.77	67.23
Crop Sprays	61.14	64.02	49.15	53.87	27.76	31.47	19.43	17.57
Other Crop Costs	1.25	2.03	1.22	2.20	1.27	1.79	0.10	0.16
Total Materials Costs	190.81	200.32	166.30	173.34	125.65	130.09	122.82	124.04
Margin Over Materials	642.11	761.25	491.40	599.21	387.27	515.16	511.71	664.94
Contract Costs:								
Haulage ¹	0.46	-	0.06	-	1.02	1.58	-	-
Contract Operations ¹	4.18	5.63	3.39	3.97	4.58	1.06	0.83	-
Casual Labour ¹	0.22	0.63	-	-	-	-	-	-
Total Contract Costs	4.86	6.26	3.45	3.97	5.60	2.64	0.83	-
Total Variable Costs	195.67	206.58	169.75	177.31	131.25	132.73	123.65	124.04
GROSS MARGIN	637.25	754.99	487.95	595.24	381.67	512.52	510.88	664.94
Range of Gross Margins	361.62 to 1109.07	691.48 to 1109.07	81.42 to 692.20	525.97 to 692.20	97.26 to 592.31	456.23 to 592.31	125.08 to 720.78	601.96 to 720.78
Area Costed (Hectares)	6575	2298	1772	553	844	345	227	61
Number of Farms	101	33	66	22	40	13	21	7

¹ Average for the total area costed.

Figures for those farms using outside assistance shown below

	Winter Wheat		Winter Barley		Spring Barley		Winter Oats	
	Average	Top ½	Average	Top ½	Average	Top ½	Average	Top ½
Average for those farms using outside haulage	6.81	-	2.84	-	14.69	14.47	-	-
Average for those farms using contractors	16.11	19.17	22.14	14.71	19.67	4.95	59.06	-
Average for those farms using casual labour	8.50	8.50	-	-	-	-	-	-

ARABLE CROPS

Average Output and Variable Costs

Table 2b

	Winter Oilseed Rape		Sugar Beet		Maincrop Potatoes		Winter	Combined
	Average	Top ½	Average	Top ½	Average	Top ½	Beans	Peas
Yield (tonnes)	2.52	2.41	35.52	40.22	27.76	34.94	3.25	2.93
Price per tonne (£)	276.67	335.20	31.33	31.90	126.41	135.09	200.44	219.75
	£ per hectare							
Output	697.21	807.83	1112.94	1283.00	3509.20	4720.04	651.44	643.88
Material Costs:								
Seed	19.87	19.27	48.53	44.70	319.56	355.34	52.07	87.87
Fertilisers	123.02	115.31	126.52	115.86	208.26	258.12	11.87	23.95
Crop Sprays	75.65	62.62	99.54	86.13	126.17	145.86	27.57	40.39
Other Crop Costs	2.48	3.84	5.68	6.12	139.58	232.16	0.14	1.65
Total Materials Costs	221.02	201.04	280.27	252.81	793.57	991.48	91.65	153.86
Margin Over Materials	476.19	606.79	832.67	1030.19	2715.63	3728.56	559.79	490.02
Contract Costs:								
Haulage ¹	1.39	2.47	55.94	46.06	1.90	0.96	-	-
Contract Operations ¹	36.86	30.53	25.67	3.88	12.36	23.64	2.79	3.87
Casual Labour ¹	-	-	0.76	-	145.54	205.61	-	-
Total Contract Costs	38.25	33.00	82.37	49.94	159.80	230.21	2.79	3.87
Total Variable Costs	259.27	234.04	362.64	302.75	953.37	1221.69	94.44	157.73
GROSS MARGIN	437.94	573.79	750.30	980.25	2555.83	3498.35	557.00	486.15
Range of Gross Margins	119.24 to 800.12	499.06 to 800.12	190.93 to 1185.10	773.86 to 1185.10	1310.29 to 5168.58	2992.47 to 5168.58	199.38 to 756.52	196.16 to 796.92
Area Costed (Hectares)	1332	480	728	250	340	95	114	95
Number of Farms	53	17	36	12	23	8	9	12

¹Average for the total area costed.

Figures for those farms using outside assistance shown below

	Winter Oilseed Rape		Sugar Beet		Maincrop Potatoes		Winter	Combined
	Average	Top ½	Average	Top ½	Average	Top ½	Beans	Peas
Average for those farms using outside haulage	10.32	21.74	89.82	115.36	7.11	2.81	-	-
Average for those farms using contractors	40.00	39.06	57.55	61.18	30.86	35.61	12.17	23.79
Average for those farms using casual labour	-	-	194.35	-	187.72	260.67	-	-

LIVESTOCK ENTERPRISE GROSS MARGINS

Table 3

Livestock Enterprise	No. of Farms	Total Forage Area (hectares)	Gross Margin £ per forage hectare Average	Gross Margin £ per forage hectare Range
Dairy herds only ¹	23	1155	813.10	509.65 to 1192.08
Beef only ²	27	962	286.82	- 56.13 to 774.63
Ewe flocks only ³	8	183	279.32	- 16.37 to 464.77
Beef and sheep only ⁴	25	1895	321.64	161.81 to 862.16
Mixed Systems ⁵	7	608	596.26	484.58 to 793.07

FORAGE COSTS

Average Variable Costs and Stocking Rate

Table 4

	Dairy Herds Only ¹	Beef Only ²	Ewes Only ³	Beef and Sheep Only ⁴	Mixed Systems ⁵
	£ per hectare				
Variable Costs:					
Seeds	7.58	4.31	6.72	5.33	2.02
Fertilisers	108.47	61.10	66.69	49.88	87.66
Miscellaneous	19.08	23.35	8.38	3.65	5.56
Total Variable Costs:	135.13	88.76	81.79	58.86	95.24
Range	71.81 to 209.35	14.80 to 166.67	8.34 to 149.10	6.52 to 222.20	59.08 to 193.54
	Hectares per Livestock Unit				
Stocking Rate:					
Average	0.44	0.56	0.37	0.50	0.41
Range	0.55 to 0.35	4.35 to 0.29	0.98 to 0.27	1.04 to 0.22	0.51 to 0.33
Number of Farms	23	27	8	25	7

¹ Dairy Herds only

farms where dairy cows and followers are the only grazing livestock

² Beef only

farms where beef animals are the only grazing livestock

³ Ewes only

farms where ewe flocks are the only grazing livestock

⁴ Beef and Sheep only

farms where beef and sheep are the only grazing livestock

⁵ Mixed Systems

including dairying with any combination of beef and/or sheep

DAIRY COWS ¹

Table 5

	Average		Top 1/3	
	£ per cow ²	p per litre ²	£ per cow ²	p per litre ²
Number of livestock	2852		949	
Number of farms	32		11	
Yield per cow (litres)	5475		5926	
Price per litre (pence)	15.00		15.05	
Output	844.96	15.43	919.77	15.52
Variable costs:				
Homegrown cereals	12.73	0.23	10.47	0.18
Purchased concentrates	321.49	5.88	344.15	5.80
Other purchased foods	8.28	0.15	8.92	0.15
Vet. and medicines	12.66	0.23	12.99	0.22
A.I. and N.M.R.	16.56	0.30	16.98	0.29
Haulage	0.78	0.01	0.79	0.01
Miscellaneous	19.27	0.35	23.45	0.40
Total Variable Costs	391.77	7.15	417.75	7.05
Gross Margin before deducting forage costs	453.19	8.28	502.02	8.47
Forage Costs	55.09	1.01	51.13	0.86
Gross Margin after deducting forage costs	398.10	7.27	450.89	7.61
	£ per hectare			
Gross Margin per forage unit: Average	910.40		1140.05	
Range	570.17 to 1622.53		1013.14 to 1622.53	
	Hectares Per Cow			
Stocking Rate: Average	0.44		0.40	
Range	0.57 to 0.32		0.51 to 0.32	
¹ Excluding Channel Island herds and retail milk producers ² Including unit value increase of breeding stock - increases and adjusted gross margins are shown below Changes in unit value of breeding stock during 1983-84				
	£ per head			
	Average		Top 1/3	
Valuation Change	(+)		(+)	
	4.24		10.94	
If the changes in unit value of breeding stock were removed from the output of the livestock enterprises, the gross margins would be those shown in the figures below.				
	£ per hectare			
	Average		Top 1/3	
Gross Margin per forage unit: Average	900.76		1112.70	

EWES

Table 6

	Average	Top 1/3
Number of livestock	8075	2873
Number of farms	33	11
Number of lambs reared per ewe	1.54	1.57
	£ per ewe ¹	
Output	66.98	71.06
Variable costs:		
Homegrown cereals	4.44	6.12
Purchased concentrates	7.03	6.15
Other purchased foods	1.43	2.53
Vet. and medicines	2.93	3.41
Haulage	0.37	0.56
Miscellaneous	2.31	2.39
Total Variable Costs	18.51	21.16
Gross Margin before deducting forage costs	48.47	49.90
Forage Costs	8.91	10.71
Gross Margin after deducting forage costs	39.56	39.19
	£ per hectare	
Gross Margin per forage unit: Average	267.60	411.64
Range	127.36 to 505.82	305.41 to 505.82
	Ewes per hectare	
Stocking Rate: Average	6.77	10.50
Range	1.62 to 14.70	5.13 to 14.70
¹ Including unit value increase of breeding stock - increases and adjusted gross margins are shown below		
Changes in unit value of breeding stock during 1983-84		
	£ per head	
	Average	Top 1/3
Valuation Change	(+) 1.61	(+) 2.63
If the changes in unit value of breeding stock were removed from the output of the livestock enterprise the gross margins would be those shown in the figures below		
	£ per hectare	
	Average	Top 1/3
Gross Margin per forage unit: Average	256.70	384.02

FIXED COSTS

Table 7
(a) By type of farming group

Type Group	£ per hectare										
	Regular and Casual ¹ Labour	Contract Work ²	Equipment Depreciation	Equipment Repairs	Fuel and Oil	Rent and Rates	Main-tenance Costs	Miscel-laneous	Total (incl. Farmer's and Wife's Labour)	Farmer's and Wife's Labour	Total (excl. Farmer's and Wife's Labour)
Dairying	299.65	9.40	137.64	42.91	36.84	102.50	21.78	91.74	742.46	165.46	577.00
Arable with Dairying	208.97	11.41	98.52	36.34	28.57	96.51	13.30	53.65	547.27	44.26	503.01
Arable - Mainly Cereals	113.43	10.69	79.86	26.33	23.87	96.12	11.90	41.65	403.85	33.52	370.33
Arable - Roots and Vegetables	130.63	5.50	97.32	38.80	33.29	98.39	8.52	48.64	461.09	19.12	441.97
Arable - Beef and Sheep	95.29	16.58	43.08	16.02	16.86	84.78	7.41	23.47	303.49	47.55	255.94
Arable - Pigs and Poultry	229.18	6.66	122.88	48.93	38.70	110.02	21.27	85.24	662.88	37.17	625.71

(b) By size of farming group

	Regular and Casual ¹ Labour	Contract Work ²	Equipment Depreciation	Equipment Repairs	Fuel and Oil	Rent and Rates	Main-tenance Costs	Miscel-laneous	Total (incl. Farmer's and Wife's Labour)	Farmer's and Wife's Labour	Total (excl. Farmer's and Wife's Labour)
Below 50 hectares	306.73	12.34	137.34	35.37	32.34	107.10	23.14	96.02	750.38	203.63	546.75
50 - 99.9	202.26	9.12	97.46	34.57	29.47	95.51	13.73	60.05	542.17	93.37	448.80
100 - 199.9	136.49	8.15	98.29	28.49	27.65	98.77	13.58	50.31	461.73	35.35	426.38
200 and over	135.26	9.11	85.30	37.84	30.09	97.67	9.96	46.48	451.71	12.81	438.90
All farms	148.10	8.86	92.58	34.14	29.23	98.02	12.00	50.69	473.62	35.15	438.47

¹ Including Farmer's and Wife's Labour and unallocated casual labour

² Contract work not allocated to a specific enterprise

ASSETS AND LIABILITIES

The main categories of assets and liabilities are shown in both groups as percentages of the total together with three important ratios - the current ratio, the net capital ratio and the gearing ratio. The main categories consist of the following items :

Current Assets:

Cash
Debtors
Consumable Stores
Crops and Cultivations
Trading Livestock

Fixed Assets:

Breeding Livestock
Machinery and Equipment
Tenant's Improvements
Land and Buildings

Current Liabilities:

Creditors
Hire Purchase & Leasing
Bank Overdraft

Medium and Long Term Loans:

Bank Loans
Private Loans
Mortgages

Ratios:

Current Ratio	- Current Assets	:	Current Liabilities
Net Capital Ratio	- Total Assets	:	Total Debts
Gearing Ratio	- Medium and Long	:	Net Worth
	Term Debts		

ASSETS AND LIABILITIES

(Expressed as a Percentage of the Total)

34 TENANTED FARMS

Table 1	Percentage		
At Year End	1982	1983	1984
Current Assets	37.26	36.21	36.10
Fixed Assets:			
Breeding Livestock	19.21	20.49	20.95
Machinery and Equipment	29.38	29.48	28.54
Tenants Improvements	14.15	13.82	14.41
Total Assets	100.00	100.00	100.00
Current Liabilities	15.95	15.66	17.75
Medium and Long Term Loans	2.84	3.09	2.57
Net Worth	81.21	81.25	79.68
Total Liabilities	100.00	100.00	100.00
Current Ratio	2.3 : 1	2.3 : 1	2.0 : 1
Net Capital Ratio	5.3 : 1	5.3 : 1	4.9 : 1
Gearing Ratio	1 : 28.6	1 : 26.3	1 : 31.00

14 OWNER - OCCUPIED FARMS

Table 2	Percentage		
At Year End	1982	1983	1984
Current Assets	11.12	11.76	10.86
Fixed Assets:			
Breeding Livestock	1.65	1.84	1.71
Machinery and Equipment	7.00	6.83	7.26
Land and buildings	80.23	79.57	80.17
Total Assets	100.00	100.00	100.00
Current Liabilities	4.55	5.33	6.81
Medium and Long Term Loans	2.40	2.34	2.54
Net Worth	93.05	92.33	90.65
Total Liabilities	100.00	100.00	100.00
Current Ratio	2.4 : 1	2.2 : 1	1.6 : 1
Net Capital Ratio	14.4 : 1	13.0 : 1	10.7 : 1
Gearing Ratio	1 : 38.8	1 : 39.5	1 : 35.7

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