FARM A - GROSS OUTPUT																	
Arable Unit use Pots in rotation																	
Use WOSR figures - none for SOSR		2017-2018					2016-2017					2015-16					
		Projected figure	s				Current Gross O	utput - SAC Hand	boo	k		Gross Outpu	t - FBS				
	<u>No</u>	<u>Value (£)</u>	Total (£)			<u>No</u>	Value (£)	Total (£)			<u>No</u>	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	-			ı	31	-			-	31	-		TOTAL		
(based on 2019 values & £0.85228 convers	sion rate)			£	24,468				£	24,468				£	24,468		
																А	verage
Total Output				£	185,389				£	174,409				£	177,824	£	178,478
															30% of A	Av GO £	53,543
															50/5	Split £	26,772
															Por	Acre £	92

Please note that some of these figu	<b>,</b>						J		1			1				
FARIVI B GROSS OUTPUT																
											h-a					
Spring Calving Cows & Commercial sheep											<b>ha</b> 182	acres 450	LFA			
Spring Calving Cows & Commercial Sheep											102	430	LFA			
Assume same systems		2017-2018					2016-2017					2015-2016				
		Projected figu	res				SAC Handbook					FBS Data				
	<u>No</u>	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

FARM C GROSS OUTPUT																
		2017-2018					2016-2017					2015-16				
	Р	rojected figures	s				SAC Handbook					FBS data				
	<u>No</u>	Value (£)	Total (£)			<u>No</u>	Value (£)	Total (£)			<u>No</u>	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	A'	VERAGE
(based on 2019 values & £0.85228 conversion	n rate)			£	64,816				£	64,816				£ 64,816	£	64,816
Total Outpu	ut			£	414,629				£	389,990				£ 364,591	£	389,737
														30% of Av GO	£	116,921
						-					-			F0/F0.5 !!:		F0.461
														50/50 Split	£	58,461
														Per Acre	£	76

FARM D GROSS OUTPUT				1					Τ								
Spring Calving Cows & Commercial sheep																	
Spring Calving Cows & Commercial sneep		2017-2018					2016-2017		+			2015-2016					
												FBS Data					
		Projected fig					SAC Handbook		-				T . 1(6)				
	<u>No</u>	Value (£)	Total (£)			<u>No</u>	Value (£)	Total (£)	-		<u>No</u>	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		10,151			110	138	15,180				
Cross Carpar Onecp	110	30	3,300	£	23,100	110	32	10,131	£	22,771	110	133	10,100	£	32,440		
Subsidy																	
,																	
BPS																I	
Payment Region 1	37	244	7,590			37	244	7,590			37	244	7,590				
Payment Region 2	-	31	-			-	31	-			-	31	-			1	
(based on 2019 values & £0.85228 conversion rate)																1	
LFASS	50	52	2,207			50	52	2,207			50	52	2,207		TOTAL	AV	'ERAGE
				£	9,797				£	9,797				£	9,797	£	9,797
Total Output				£	32,897				£	32,568				£	42,237		35,901
Total Output				I I	32,037				<u>-</u>	32,300				<b>-</b>	42,237	<u> </u>	35,901
														30%	of Av GO		10,770
														50	0-50 Split	£	5,385
									_								
															Per Acre	t	60

FARM E GROSS OUTPUT																	
Beef lowland suckler herds																	
		2017-2018					2016-2017					2015-2016					
	Pro	ojected Figur	es			S	AC Handboo	k				FBS Data					
	<u>No</u>	Value (£)	Total (£)			<u>No</u>	Value (£)	Total (£)			<u>No</u>	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	1				
(based on 2019 values & £0.85228 convers	ion rate)														TOTAL	A۱	VERAGE
				£	11,768				£	11,768				£	11,768	£	11,678
Gross Output				£	50,168				£	49,448				£	56,948	£	52,188
														30%	6 of Av GO	£	15,656
														5	0-50 Split	£	7,828
															Per Acre	£	56

FARM F GROSS OUTPUT																	-
		2017-2018					2016-2017					2015-2016					
		Projected figures					SAC Handbook					FBS Data					
	<u>No</u>	Value (£)	Total (£)			<u>No</u>	<u>Value (£)</u>	Total (£)			<u>No</u>	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	-	TOTA	\L	AV	/ERAGE
(based on 2019 values & £0.85228 conversion r	rate)			£	90,638				£	90,638				£ 90	),638	£	90,638
Total Output				£	579,415				£	490,849				£ 535	,696	£	535,320
														30% of A	v GO	£	160,596
														50-50	Split	£	80,298
														Per	acre	£	75

FARM G GROSS OUTPUT															
Spring Calving Cows & Commercial sheep		2017-2018					2016-2017				2015-2016				
		Projected fig	ures				SAC Handbook				FBS data				
	<u>No</u>	<u>Value (£)</u>	Total (£)			<u>No</u>	Value (£)	Total (£)		<u>No</u>	Value (£)	Total (£)			
Gross Output - Cows	20	660	13,200			20	631	12,620		20	863	17,260			
	110					110	92			110	138				
Gross Output - Sheep	110	90	9,900		22.400	110	92	10,151	6 22.774	110	138	15,180	6 22.440	1	
				£	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	A۱	VERAGE
				£	9,797				£ 9,797				£ 9,797	£	9,797
Total Output				£	32,897				£ 32,568				£ 42,237	£	35,901
Total Output				L	32,037				1 32,308				1 42,237		33,301
													30% of Av GO	£	10,770
													50-50 Split	£	5,385
													Per Acre	£	39

FARM H GROSS OUTPUT																	
Lowland sheep - crossbred ewes																	
		2017-2018					2016-2017					2015-2016					
	Pr	ojected Valu	ıes			S	AC Handboo	ok				FBS Data					
	<u>No</u>	Value (£)	Total (£)			<u>No</u>	Value (£)	Total (£)			<u>No</u>	Value (£)	Total (£)				
Gross Output - Sheep	100	90	9,000			100	92	9,228			100	138	13,800				
Gross Gutput - Sneep	100	30	3,000	£	9,000	100	32	3,220	£	9,228	100	130	13,000	£	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)														T	OTAL	Α١	VERAGE
				£	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	0-50 Split	£	2,344
															Per Acre	£	40

FARM I GROSS OUTPUT															
		2017-2018				2016-2017					2015-2016				
	Pı	ojected figure	es		9	SAC Handbool	(				FBS Data				
	<u>No</u>	Value (£)	Total (£)		<u>No</u>	Value (£)	Total (£)			<u>No</u>	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	-	TOTAL	A۱	VERAGE
(based on 2019 values & £0.85228 conversion rate)				£ 24,655				£	24,655				£ 24,655	£	24,655
									2112						
Total Output				£ 244,655				£	214,955				£ 185,955	£	215,189
													30% of Av GO	£	64,557
													50-50 Split	£	32,278
													-		
													Per Acre	I.	110

FARM J GROSS OUTPUT																	
		2017-2018					2016-2017					2015-2016					
	P	rojected Figure	S				SAC Handbook					FBS Data					
	No 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		TOTAL	A۱	VERAGE
				£	51,564				£	51,564				£	51,564	£	51,564
Total Outpu	ut			£	90,564				£	88,055				£	116,564	f	98,394
				-	30,304				-	00,033				1	110,504		30,034
														309	% of Av GO	£	29,518
														-	E0 E0 C-13	•	44750
															50-50 Split	Ł	14,759
															Per Acre	£	5

Farm A						
Farming System	General Cr	ronning				
Crop	Yield	Price	На	Total		
WW	9	132	21	24,592		
WW Straw	4	45	21	3,780		
SB	5.45	130	54	38,365		
	5. <del>4</del> 5	60	54	-		
SB Straw	•			12,996		
WOSR	3.4	308	27	28,442		
Pots		617	10	6,170	_	
					£	114,345
P	erformance	Price	No.s	Total		
Livestock					£	-
	Region	Rate	На	Total		
Subsidy	1	208	118	24,458		
,				,	£	24,458
					_	,
			TOTAL	OUTPUT	£	138,803
Variable Costs						100,000
Crop		Cost	На	Total		
WW		442	21	9,149		
SB		273	54	14,783		
WOSR						
		408	27	11,081		
Contractors		130	102	13,261		
Pots			10	0	_	40.00
					£	48,275
		Price	No.s	Total		
Livestock1						
Fixed Costs	Farm SLR	hateuihΔ	£/man			
Labour	1.11	0.11	15868.8	1,746		
	1.11	0.11	13000.0	1,740		
Housing		£/ha	На	Total		
Total Machines		281	па 118	33,049		
Total Machinery		201	110			
Depreciation		20	440	17,100		
Total Property		36	118	4,234		
Total Other		127	118	14,937	_	<b>-</b> 4
					£	71,065
			TOTA	L COSTS	£	119,340
			OIVISIBLE :	SURPLUS	£	19,463
			5	0:50 Split	£	9,732
				-		·
				£/ac	L	33

Minimum Machinery	Reqirements		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

	hrs/yr	No.	Tota
Cereals	18	118	2,116.989
		Total	£ 2,116.99
Standard annual labour unit	1,900		1.11
Adjustment for excessive labour requirement			0.1

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

Yield is based on our assessment of the farm, allowing for it 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

F	arm B						
	rming System	LFA Cattle & SI	hoon				
Cro		Yield	Price (£)	На	Total (£)		
	•		( )		( )		0
Liv	restock	Performance	Price (£)	No.s	Total (£)		
	oring calving cows	0.92	406	100	40,600		
Co	mmercial Sheep	1.5	79	500	39,500	_	
		D	D-4- (C)	11-	T-4-1 (C)	£	80,100
Cul	lb o i dv	Region	<b>Rate (£)</b> 208	<b>Ha</b> 141	` ,		
Sui	ıbsidy	1 2	208	41	29,322 1,074		
Re	ef Calf Scheme	2	71	18	1,074		
	ASS		34	194.4	6,633		
,	, 100		0.		0,000	£	38,307
				TOTAL	LOUTPUT		
Variable	Costs						
Cro	ор		Cost (£)	На	Total (£)		
	restock		Cost (£)	No.s	` ,		
	oring calving cows		213	100	21,300		
Co	mmercial Sheep		46	500	23,000	c	44 200
Fixed Co	ete	Farm SLR	Adjusted	£/man		L	44,300
	bour	2.89	0.5	15868.8	7,934		
	ousing	2.00	0.0	10000.0	7,554		
	, ao mg		£/ha	На	Total (£)		
Tot	tal Machinery		79	141	11,139		
	preciation				8,400		
Tot	tal Property		18	141	2,538		
Tot	tal Other		49	141	6,909		
						£	36,920
				TOT	AL COCTO	^	04 000
				1017	AL COSTS	Ł	81,220
DIVISIBLE SURPLUS						£	37,187
					50:50 Split		
				•	•		·
					£/ac	£	53

Minimum Machinery Regirements		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

Ctondond Lobour Dominons	4		
Standard Labour Requireme	ent		
	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	8		0.5

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

Yield is based on our assessment of the farm, allowing for it 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

Гонно С						
Farm C						
Farming System	General Cr					
Crop	Yield	Price	На	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
Р	erformance	Price	No.s	Total	~	201,140
Livestock					£	-
<b>.</b>	Region	Rate	Ha	Total	_	
Subsidy	1	208	312	64,816	£	64,816
					£	316,556
			ΤΩΤΔΙ	OUTPUT	L	310,336
			IOIAL	OUIFUI		
Variable Costs						
Crop		Cost	На	Total		
WW		442	102	45,084		
SO		217	102	22,134		
WOSR		408	52	21,216		
WB		351	51	17,901		
	)	001	0	0		
			· ·	· ·	£	106,335
						•
		Price	No.s	Total		
Livestock1				0	£	-
Fixed Costs	Form CI D	A divisted	Clman			
Labour	<b>Farm SLR</b> 2.91	1.00	<b>£/man</b> 15868.8	15,869		
Housing	2.91	1.00	13000.0	15,609		
riousing						
		£/ha	На	Total		
Total Machinery		281	312	87,582		
Depreciation				27,700		
Total Property		36	312	11,220		
Total Other		127	312	39,583		
				•		
					£	181,955
			тота	L COSTS	£	288,290
DIVISIBLE SURPLUS					<b>c</b>	28,267
DIVISIBLE SURPLUS					~	20,201
			50	0:50 Split	£	14,133
				£/ac	£	18

Minimum Machinery Reqirements			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	nt		
	hrs/yr	No.	Total
Cereals	18	307	5,526
	To	tal £	5,526
Standard annual labour unit	1,900		2.91
Adjust labour requirement			1.00

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

Yield is based on our assessment of the farm, allowing for it 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						
Farming System	LFA Cattle & SI	neen				
Crop	Yield	Price	На	Total		
					£	-
Livestock	Performance	Price	No.s	Total		
Spring calving cows	0.92	406	20	8,120		
Commercial Sheep	1.5	76	110	8,360	_	40.400
	Pagion	Doto	На	Total	£	16,480
Subsidy	Region 1	<b>Rate</b> 208	па 37	7,590		
Subsidy	2	206	0	0,590		
Beef Calf Scheme	2	71	18	1,278		
LFASS		52	49.64	2,589		
		<b>~</b>		_,000	£	11,458
			TOTAL	OUTPUT	£	27,938
Variable Costs						,
Crop		Cost	На	Total		
Liverstant		04	M	Tatal		
Livestock		<b>Cost</b> 213	<b>No.s</b> 20	Total		
Spring calving cows Commercial Sheep		213 46	110	4,260 5,060		
Commercial Sheep		40	110	5,000	£	9,320
Fixed Costs	Farm SLR	Adjusted	£/man		~	3,020
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
			TOTA	AL 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 Requireme	ent		
	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

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016 Yield is based on our assessment of the farm, allowing for it 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 S	Suckler Herd	1		
	Crop	Yield	Price	На	Total	
		<b>-</b> .				£ -
	Livestock	Performance	Price	No.s	Total	
	Spring calving Cows	0.92	438	60	26,280	£26,280
		Region	Rate	Ha	Total	
	Subsidy	1	208	57	11,768	
		2	26	0	0	
		3	11	0	0	
	Beef Calf Scheme		71	54	3,834	
Variable O	4-			TOTAL	OUTDUT	£15,602
Variable C	OSTS			IOIAL	. OUTPUT	£41,882
	Crop		Cost	На	Total	
	Livestock		Cost	<b>No.s</b> 0	<b>Total</b> 0	
	Spring calving Cows		216	60	12,960	£12,960
Fixed Cost	s	Farm SLR	Adjusted	£/man		,
	Labour Housing	1.16	0.16	15868.8	2,539	
	•		£/ha	На	Total	
	Total Machinery		79	57	4,471	
	Depreciation				7,100	
	Total Property		18	57	1,019	
	Total Other		49	57	2,773	
						£17,901
				TOTA	AL COSTS	£30,861
DIVISIBLE SURPLUS					£11,021	
				5	0:50 Split	£ 5,511
					£/ac	£ 39

Minimum Machinery Reqirements		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 laboration		0				

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	Gonoral Cu	ronning & G	Specialist E	Roof		
	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		
						c.	237,123.5
	F	Performance	Price	No.s	Total	~	201,120.0
	Livestock	Ciroimanoc	419	350		£	146,650.0
		Dagian	Data	Ш	Tatal		
	Culpaidu.	Region	Rate	Ha	Total	•	00 405 0
	Subsidy	1	208	435			90,425.6
		2	26	1.02	27	Ł	26.5
				TOTAL	OUTPUT	£	474,225.7
Varial	ble Costs						
	Crop		Cost	На	Total		
	WW		442	56	24,580		
	SB		273	112	30,546		
	WB		351	47	16,658		
	Pots			15	0	c	74 704 4
			Price	No.s	Total	L	71,784.1
	Livootook4		110			c	20 500 0
	Livestock1		110	350	36,500	L	38,500.0
Fixed	Costs	Farm SLR	-	£/man			
	Labour	4.76	2	15868.8	31,738		
	Housing						
			£/ha	Ha	Total		
	Total Machinery		281	435	122,187		
	Depreciation				32,400		
	Total Property		36	435	15,654		
	Total Other		127	435	55,223	•	
						£	257,202.1
				TOTA	AL COSTS	£	367,486.2
			ı	DIVISIBLE	SURPLUS	£	106,739.5
				5	50:50 Split	£	53,369.7
					£/ac	£	49.7
<b></b>						_	

Minimum Machinery Re	eqirements		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 Requireme	nt				
	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)					

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

Yield is based on our assessment of the farm, allowing for it 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					
		LFA Cattle & S	hoon			
	Crop	Yield	Price	На	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
		Region	Rate	На	Total	
	Subsidy	1	208	40	8,281	
	D (0.10.1	2	26	15	405	
	Beef Calf Scheme		71	23	1,633	
	LFASS		52	59.7	3,114	040 400
				TOTAL	OUTPUT	£13,433
				IUIAL	OUTPUT	£31,403
Variable C	oete					
Variable 0	Crop		Cost	На	Total	
	Огор		0031	114	Total	
	Livestock		Cost	No.s	Total	
	Spring calving cows		213	25	5,325	
	Commercial Sheep		46	100	4,600	
	•					£ 9,925
Fixed Cos	ts	Farm SLR	Adjusted	£/man		
	Labour	0.68	0	15868.8	0	
	Housing					
			£/ha	На	Total	
	Total Machinery		79	40	3,146	
	Depreciation				6,400	
	Total Property		18	40	717	
	Total Other		49	40	1,951	
						£12,214
				TOTA	I COSTS	£22 420
				IOIA	L COSTS	222,139
DIVISIBLE SURPLUS						£ 9.344
DIVIDIBLE GOIN EGG						_ 0,017
50:50 Split						£ 4,672
Co.co opin						•
					£/ac	£ 47

Minimum Machinery Requirements	Dep	n 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			

Farming system based on Scottish Government Farm Business Survey classification - Sample year 2016 Yield is based on our assessment of the farm, allowing for it 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						
	Farming System	Lowground Sh	een				
	Crop	Yield	Price	На	Total		
	ОГОР	Tiola	1 1100	114	Total	£	_
	Livestock	Performance	Price	No.s	Total	~	_
	Commercial Sheep	1.7	93	100	9,300		
	Commercial Onecp	1.7	33	100	3,500	£	9,300
		Region	Rate	На	Total	۷	3,300
	Subsidy	1	208	24	4,949		
	Subsidy	2	26	0	0		
	Beef Calf Scheme	2	71	0	0		
			52				
	LFASS		52	0	0	c	4 0 4 0
				TOTAL	OUTDUT		4,949
				IOIAL	OUTPUT	L	14,249
Variable C	4-						
Variable C			04		Tatal		
	Crop		Cost	На	Total		
	Liverteele		04	N	Tatal		
	Livestock		Cost	No.s	Total		
	0		213	0	0		
	Commercial Sheep		46	100	4,600	_	
		- 0.5		01		Ł	4,600
Fixed Cost		Farm SLR	-	£/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
				TOTA	L 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		

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

Yield is based on our assessment of the farm, allowing for it 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

Farm I  Farming System Dairy  Crop Yield Price Ha Total £	
Crop Yield Price Ha Total	
•	
Livestock Performance Price No.s Total	-
Elvestook Foliamanes Fried No.5 Folia	
Dairy 8500l 2,100 100 210,000	
26ppl £ 210,	000
Region Rate Ha Total	
Subsidy 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	~~=
£ 25,1	
TOTAL OUTPUT £ 235,9  Variable Costs	907
Crop Cost Ha Total	
Clop Cost na Total	
Livestock Cost No.s Total	
0 0	
Dairy 928 100 92,800	
£ 92,	800
Fixed Costs Farm SLR Adjusted £/man	
Labour 2.11 1.11 15868.8 17,614	
Housing	
£/ha Ha Total	
Total Machinery 371 125 46,219	
Depreciation 19,300	
Total Property 0 125 0	
Total Other 130 125 16,195	
£ 99,	329
TOTAL COSTS C 402	120
TOTAL COSTS £ 192,	129
DIVISIBLE SURPLUS £ 43,	778
DIVIDIBLE GOIN EGG 2 45,	770
50:50 Split £ 21,	889
£/ac £	71

Minimum Machinery Requirements		Depn Rate	Donn
Imminimum machinery Requirements		Depii Nate	Debii
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		

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

Yield is based on our assessment of the farm, allowing for it 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

Farming System   Crop   Yield   Price   Ha   Total   Extensive Hill   Total   Extensive Hill   Total   Extensive Hill		Farm J						
Crop   Yield   Price   Ha   Total   £   -			Specialist She	an IEA Ev	topolyo Uil			
Livestock   Performance   Price   No.s   Total								
Extensive Hill   0.9   25		о. <b>Ср</b>		1 1100		. • • • • • • • • • • • • • • • • • • •	£	-
Region   Rate   Ha   Total   Subsidy   1   208   17   3,442   2   26   0   0   0   0   3   11   1,275   14,026   Beef Calf Scheme   71   0   0   0   0   0   0   0   0   0		Livestock	Performance	Price	No.s	Total		
Region   Rate   Ha   Total		Extensive Hill	0.9	25	1,300	32,500		
Subsidy							£	32,500
2   26   0   0   0		0.1.1.						
Beef Calf Scheme		Subsidy				-		
Beef Calf Scheme					_	•		
LFASS SUSSS 62 217 13,476 66 325 21,450 £ 52,393 TOTAL OUTPUT £ 84,893  Variable Costs Crop Cost Ha Total  Livestock Cost No.s Total 213 0 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 Machinery Depreciation Total Machinery Depreciation Total Property Total Other 11,000 £ 37,919  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275 50:50 Split £ 11,137		Dest Oak Oak	3		-			
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 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 Machinery Depreciation 4,050 Total Property Total Other 11,000 £ 37,919  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275 50:50 Split £ 11,137						•		
Variable Costs Crop Cost Cost Cost Cost Cost Cost Cost Cost						-		
Variable Costs Crop Cost Cost Cost Cost Cost Cost Cost Cost		50555		66	325	21,450	_	50.000
Variable Costs         Crop         Cost         Ha         Total           Livestock         Cost         No.s         Total           Extensive Hill         19         1,300         24,700           Extensive Hill         19         1,300         24,700           Fixed Costs         Farm SLR         Adjusted         £/man           Labour         4.06         1.00         15,868.8         15,869           Housing         Total         Total           Total Machinery         4,000         Total           Depreciation         4,050         3,000           Total Property         3,000         11,000           £         37,919           TOTAL COSTS £         62,619           DIVISIBLE SURPLUS £         22,275           50:50 Split £         11,137					TOTAL	OUTDUT		
Crop	Vorioh	olo Cooto			IOIAL	OUIPUI	Ł	84,893
Livestock  Extensive Hill  Total Cost  Total  Total Machinery Depreciation Total Property Total Other  Total Other  Extensive Hill  Total Other  Total Costs  Farm SLR Adjusted Farm SLR Adjuste	variat			Coot	U۵	Total		
Extensive Hill 19 1,300 24,700  Fixed Costs Farm SLR Adjusted £/man Labour 4.06 1.00 15,868.8 15,869 Housing Total Total Machinery 0 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		Сгор		Cost	на	Total		
Extensive Hill 19 1,300 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		Livestock		Cost	No.s	Total		
Fixed Costs				213	0	0		
Fixed Costs		Extensive Hill		19	1,300	24,700		
Labour Housing 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							£	24,700
Housing   Total	Fixed	Costs	Farm SLR	Adjusted	£/man			
Total Total Machinery Depreciation Total Property Total Property Total Other  Total Property Total Property Total Other  Total Property Total Other  Total Property Total Property Total Other  Total Property Total Other  Total Property Total Other  Total Property Total Other  Total Property Total Property Total Other  Total Property Total Other  Total Property Total Property Total Other  Total Property Total Property Total Other  Total Property Total Property Total Property Total Other  Total Property Total Other  Total Property Total Other  Total Property Total Property Total Other  Total Property Total Other  Total Property Total Other  Total Property Total Property Total Other  Total Property Total Other  Total Property Total Other  Total Property Total Property Total Other  Total Property Total Prope		Labour	4.06	1.00	15,868.8	15,869		
Total Machinery Depreciation Total Property Total Other  \$\frac{4,000}{3,000}\$  Total Other  \$\frac{37,919}{2}\$  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275  50:50 Split £ 11,137		Housing						
Depreciation Total Property Total Other  3,000 11,000 £ 37,919  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275 50:50 Split £ 11,137						Total		
Total Property Total Other  3,000 11,000 £ 37,919  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275  50:50 Split £ 11,137		Total Machinery				4,000		
Total Other 11,000 £ 37,919  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275  50:50 Split £ 11,137		Depreciation				4,050		
£ 37,919  TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275  50:50 Split £ 11,137		Total Property				3,000		
TOTAL COSTS £ 62,619  DIVISIBLE SURPLUS £ 22,275  50:50 Split £ 11,137		Total Other				11,000		
DIVISIBLE SURPLUS £ 22,275  50:50 Split £ 11,137							£	37,919
50:50 Split £ 11,137					TOTA	L COSTS	£	62,619
	DIVISIBLE SURPLUS				£	22,275		
	50:50 Split					£	11,137	
£/ac £ 3								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 Requiremen	nt			
	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 lal			1.00	

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

Yield is based on our assessment of the farm, allowing for it 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