

# Statistical Publication

## Agriculture Series

A National Statistics Publication for Scotland



### Annual Estimates of Scottish Farm Business Income (FBI) 2014 31st March 2014

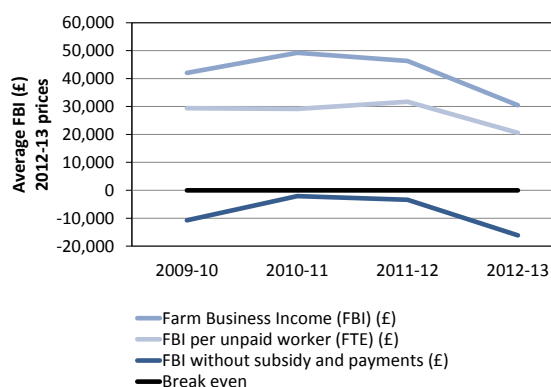
#### Introduction

This publication, released today by Scotland's Chief Statistician, contains farm business level estimates of average incomes for the accounting year 2012-13, relating to the 2012 crop year. Other financial indicators are also presented.

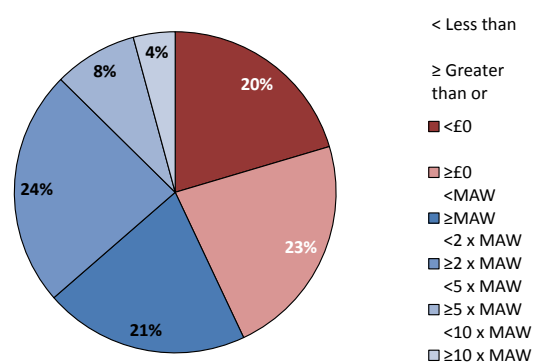
In 2012-13 the average Farm Business Income (FBI) was £30,000, the lowest level in the last 4 years. This represents a fall in income of around a third; down 34 per cent in the latest year and down 28 per cent over four years. Without grants and subsidies, this value falls to -£16,000.

From the farm accounts sample two in five farms (43 per cent) generated income roughly equivalent to less than the minimum agricultural wage, per hour of unpaid labour. This includes the one in five farm businesses that made a loss.

**Figure 1: Average FBI of Scottish farms**



**Figure 3: Average FBI/FTE, relative to minimum agricultural wage**



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## **Methodology Note**

Estimates of average farm income in Scotland come from the Farm Accounts Survey (FAS) for Scotland, which is based on a sample of 500 farms. The FAS sample is stratified by farm type, and size. The survey does not currently include farms predominantly engaged in horticulture, poultry, egg production or pig production. The coverage of the survey is restricted to those farms which have considerable economic activity (at least 25,000 Euros of output) and are not considered as spare-time farms (have a Standard Labour Requirement (SLR) of more than 0.5).

This year, a new farm typology has been implemented and farms are now classified by standard outputs (SOs) rather than standard gross margins (SGMs). Results released today will differ from previously published results. More information on the new typology is available in the [Economic Report on Scottish Agriculture](#).

Unless stated otherwise, time series in this report are presented in 2012-13 prices. In line with methodological changes throughout the UK and standard methodologies within the EC this is now done using the Office for National Statistics (ONS) GDP deflator (implicit price deflator for gross domestic product).

More details on the methodology and quality of the Farm Accounts Survey and results are available online in the [methodology and quality note](#). More [detailed data tables](#) are also available online, from the [Agriculture Statistics website](#).

## Summary

### Profitability

In 2012-13 the average Farm Business Income (FBI) was £30,000, the lowest level in the last 4 years. This represents a fall in income of around a third; down 34 per cent in the latest year.

While output values have improved over the longer term these have been outweighed by a rise in input costs, largely livestock costs such as feed, combined with a decline in value of grants and subsidies.

From the farm accounts sample two in five farms (43 per cent) generated income roughly equivalent to less than the minimum agricultural wage, per hour of unpaid labour. This includes the one in five farm businesses that make a loss.

General cropping farms had the highest average farm business income, at £55,000. With the exception of general cropping farms, all lower quartile farms made an overall loss in terms of FBI. The average FBI of lower quartile farms ranged from a loss of -£44,700 for cereal farms to a profit of £500 for general cropping farms.

### Drivers of profitability

In 2012-13, with losses from farming activities almost doubling (to -£22,000 on average), the average farm business still made a loss after accounting for diversification (£3,000), contracting (£4,000) and agri-environment activities (£8,000). Farm businesses were reliant on subsidies (£38,000) to make a profit.

Half of all farms in 2012-13 received additional income from diversified activities. Almost half (45 per cent) of diversified activities were renting out buildings for uses other than tourist accommodation. But it was income from mobile phone masts and the processing and retailing of farm produce that generated the greatest average incomes.

### Productivity

The overall average output to input ratio is 1.16, meaning that for every £1 spent on inputs, Scottish farm businesses are generating £1.16 worth of outputs. The average for high performing farms is around £1.39, while for lower performers it is around £0.71; an average loss of £0.29 for every £1 spent.

### Financial strength

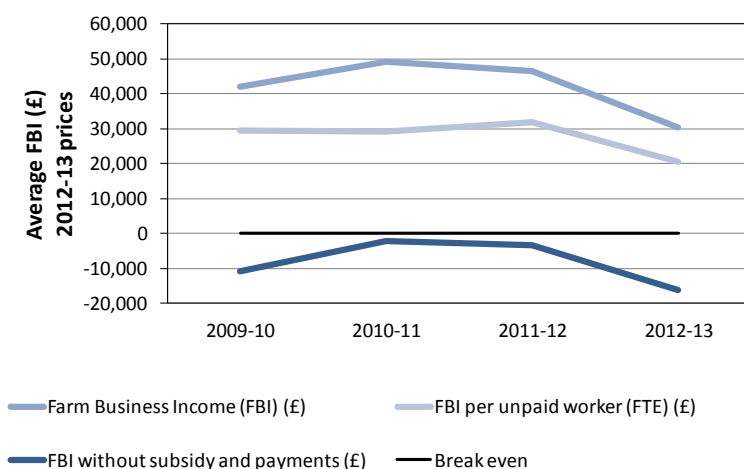
Although 2012-13 was a poor year for farming, the net worth of farm businesses has remained largely unchanged at £1.3m in 2012-13. Liabilities increased by around seven per cent (£10,000), resulting in an overall decrease of one per cent (£8,000) in net worth. The average debt ratio is relatively low, with liabilities equal to 10 per cent of assets.

## 2. Profitability

### 2.1 Farm Business Income (FBI) (Table 1)

Farm Business Income (FBI) is the headline business-level measure of farm income, or profit, in the UK. FBI represents the return to the whole farm business, that is, the total income available to all unpaid labour and their capital invested in the business. Returns from diversified activities (non-agricultural activities that use farm resources, for example: renting out farm cottages for tourism; income from small-medium scale wind turbines; etc.) are included in overall FBI.

**Figure 1: Average FBI of Scottish farms**



In 2012-13 the average FBI was £30,000, the lowest level in the last 4 years. This represents a fall in income of around a third; down 34 per cent in the latest year and 28 per cent over four years.

When grants and subsidies are excluded, the average FBI falls below the break even line (£0: neither profit nor loss). In each of the last four years FBI without grants and subsidies has been negative. In 2012-13, this figure was -£16,000.

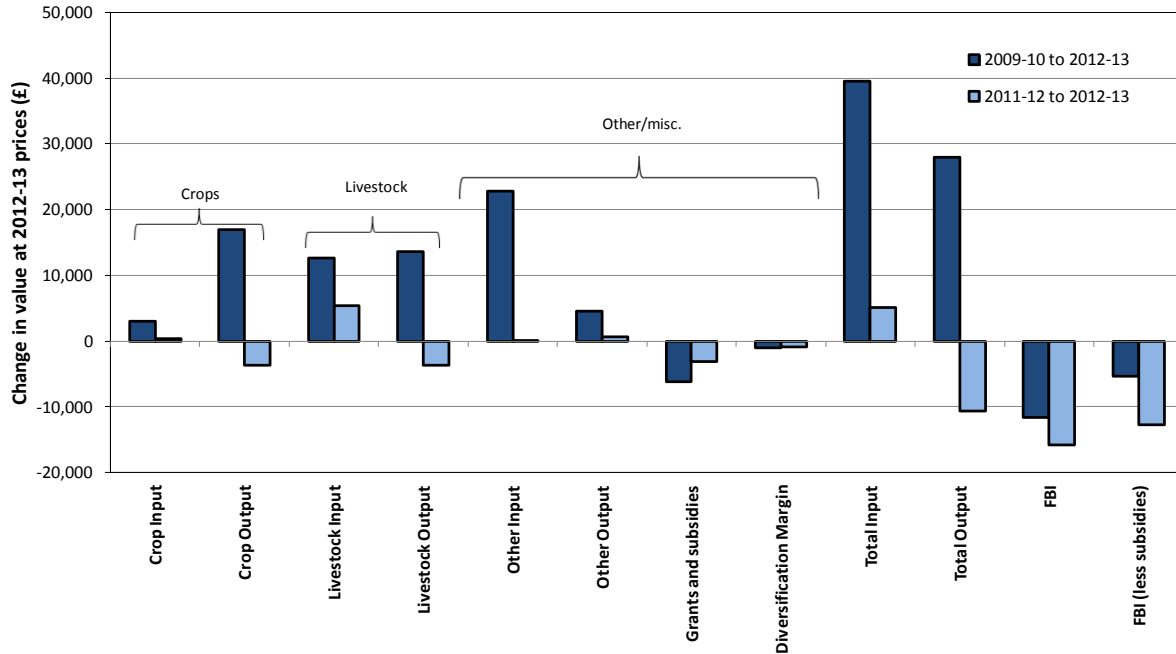
Figure 2 shows a breakdown of factors affecting changes in FBI. This shows that both livestock and crop outputs have fallen over the last year, at the same time livestock production became more expensive and the value of grants and subsidies fell. It is the livestock costs which have contributed the most to the decline in profitability of Scottish farm businesses in 2012-13. The value of feed used on Scottish farms drove the increased costs, rising by an average of £6,000 (19 per cent) to £37,000.

The fall in output value was due to an average £4,000 drop (a decrease of 29 per cent) in the value of crop production other than cereals and potatoes, and in the value of sheep, also down £4,000 on average (down 18 per cent). The average value of single farm payment fell by around £2,000 to £38,000 in 2012-13. This was due to unfavourable exchange rates.

While output values have improved over the longer term these have been outweighed by a rise in input costs (in particular “other” costs such as: machinery; land and buildings; depreciation; and miscellaneous costs) combined with a decline in value of grants and subsidies.

With the exception of general cropping farms, all farm types in Scotland have seen a decrease in income in the latest year, with cereal and dairy farms being most severely affected (on average). Analysis of individual farm types is presented in section 7.

**Figure 2: Changes to FBI components: all farm types**



## 2.2 Return to unpaid labour (Table 1)

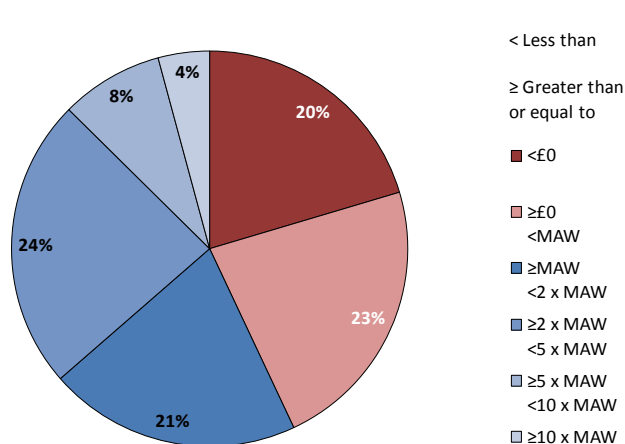
FBI does not include costs for unpaid labour (farmer, spouse, other partners, directors and managers) that are, to some extent, dependent on the income of the farm business. The unpaid FTE (full-time equivalent) of a farm is the number of hours worked by regular unpaid labour. One FTE is equal to 1,900 hours a year. Figure 1 shows the average FBI of Scottish farms per unit of unpaid labour.

Trends in FBI/FTE roughly mirror overall FBI at a reduced level; typically around a third lower. In 2012-13 the overall average FBI/FTE was £21,000. From figure 1, it can be seen that the difference between FBI and FBI/FTE was smallest in 2009-10 due to a lower average FTE. Average FTE rose in 2010-11; reducing the value of FBI/FTE. Over the last year, the average FTE has remained relatively unchanged.

FBI/FTE reveals more than FBI alone. When looking in more detail, for example by farm type (covered in later sections of this report), it can be seen that the average FTE varies. Therefore the finance available to remunerate unpaid labour, those with an entrepreneurial interest in the farm business, will also vary.

We can put the FBI/FTE into context by comparing it to the minimum agricultural wage (MAW) which farm owners are required to pay farm workers. This minimum is set in legislation each October. As the FAS does not fit within a single year of the legislation we have estimated a weighted MAW for comparison at £6.68 in 2012-13.

**Figure 3: Average FBI/FTE, relative to minimum agricultural wage (MAW)**



From the farm accounts sample two in five farms (43 per cent) generated income roughly equivalent to less than the minimum agricultural wage, per hour of unpaid labour. At the top end, eight per cent generated an FBI/FTE between five and ten times the minimum agricultural wage, that is, between £33.40 and £66.80 per hour of unpaid labour, four per cent generated more.

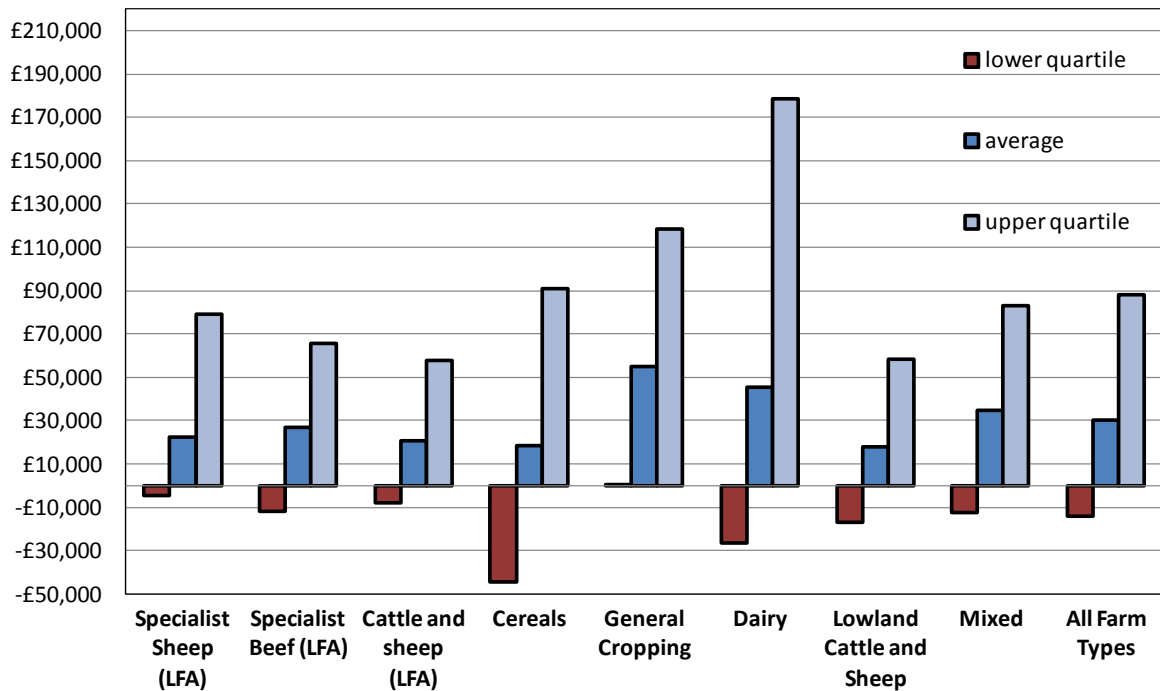
Although the MAW may be less than what the person involved in this unpaid labour would expect to be paid, due to level of experience or qualifications, it is the legal minimum. It should also be noted that the income described by FBI should cover more than just the labour provided by the farm owner: there is also the unpaid management, provision for return on capital and provision of funds for further investment (beyond the depreciation charges included in costs). Comparison against the MAW is nonetheless a helpful indicator of the performance of farm businesses.

### 2.3 Relative performance (Table 2)

There are many factors which contribute to the relative performance of a farm business, including: tenure of the farm (with tenant farms having relatively higher overheads); prices and duration of contract for produce; supply costs and efficiency of application of inputs; level of indebtedness; as well as the motivations for farming and preferences for methods of farming of individual farm owners/managers. There are also factors which farm owners and managers have no control over, such as weather conditions, demand and the market context (for example prices of inputs). Due to these factors the profitability of farm businesses can vary greatly.

Figure 4 shows the average FBI of all farm types by quartile, i.e. the average for all farm businesses with the lowest 25 per cent of FBI values, the overall average, and the average of those farm businesses with the highest 25 per cent of FBI values. Across all farm types there was a considerable difference between higher and lower performing businesses. The overall average FBI of farms in the lower quartile was a loss of -£14,000, while for those in the upper quartile it was £88,000 (more than twice the average FBI).

**Figure 4: Average FBI by farm type and quartile (lowest 25 per cent, average, upper 25 per cent)**



General cropping farms had the highest average farm business income, at £55,000. With the exception of general cropping farms, all lower quartile farms made an overall loss in terms of FBI. The average FBI of lower quartile farms ranged from a loss of -£44,700 for cereal farms to a profit of £500 for general cropping farms.

The average FBI for upper quartile farms ranged from two to five times the overall average for each farm type. Dairy farms had the highest upper quartile income at £179,000.

### 3. Drivers of Profitability

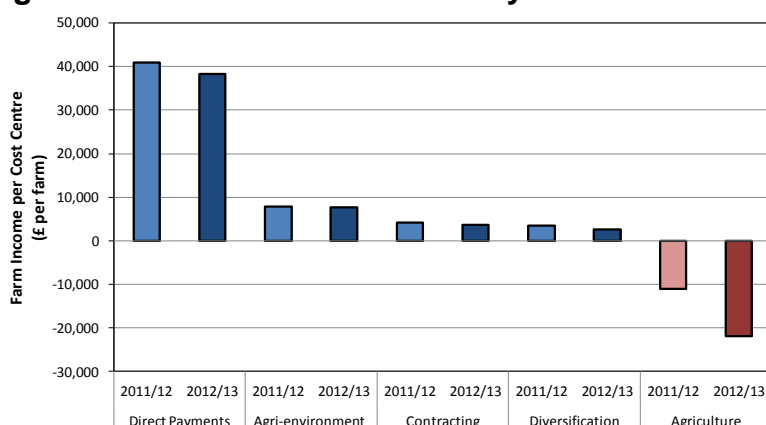
#### 3.1 Cost centres (Table 7)

The purpose of cost centre analysis is to identify the contribution to the overall business profit or loss of different sources of income within the business. All inputs and outputs have been counted against one of five cost centres: agricultural; agri-environment (land management to support environmental objectives); diversification; agricultural contracting (off-farm use of farm business resources); and income from the direct payments scheme (costs could be incurred against this centre if, for example, accountants are hired to manage claims). Cost centres are a recent addition to the Farm Accounts Survey; figures are only available for the last two years of the survey.

Figure 5 below shows the overall average income from each cost centre in 2011-12 and 2012-13. In both years, losses were accumulated against farming activity (the agricultural cost centre) and it is this activity which sees the most fluctuation between years.

In 2011-12, losses against farming activities were absorbed by income generated through diversification, contracting and agri-environment activities, though the profitability of the average Scottish farm business is heavily reliant on income from the Direct Payment Scheme. In 2012-13, with losses from farming activities almost doubling (to -£22,000 on average), the average farm business still made a loss after accounting for diversification (£3,000), contracting (£4,000) and agri-environment activities (£8,000). Farm businesses were reliant on subsidies (£38,000) to make a profit.

**Figure 5: Farm Business Income by cost centre**



This shows that while farm businesses are generating profits, agricultural activities on their own are generating losses and suggests that farm businesses are heavily reliant on subsidies.

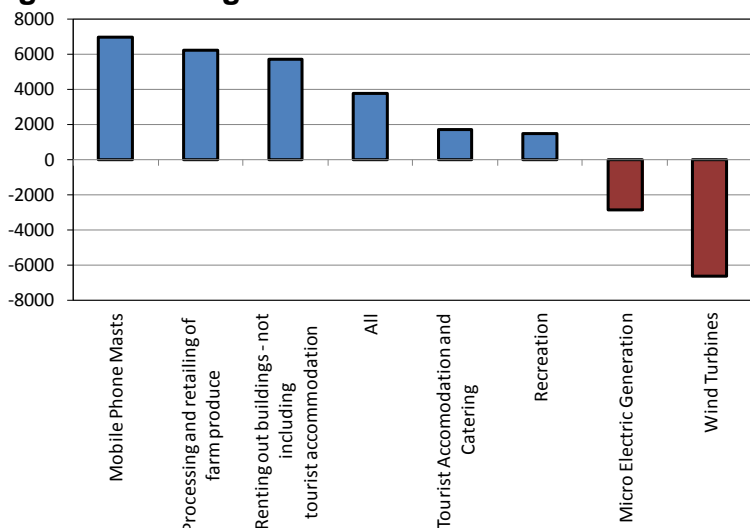
In 2012-13 the average income to Scottish farm businesses from direct payments was £38,000, down six per cent on the previous year. In 2012-13 (due to a less favourable exchange rate). There was no change in the value derived from agri-environment schemes and contracting in the latest year, with these activities generating an average of £8,000 and £4,000 respectively in both years. In 2012-13, diversified activities generated around £3,000 on average though, as described below, there was not the apparent premium in incomes for farms engaged in diversified activities that was seen in previous years.



### 3.2 Diversified activities (Tables 8, 9)

Half of all farms in 2011-12 received additional income from diversified activities. Figure 6 shows the main activities undertaken and the average income from each. The overall average income from such activities was £4,000. Almost half (45 per cent) of diversified activities were renting out buildings for uses other than tourist accommodation. But it was income from mobile phone masts and the processing and retailing of farm produce that generated the greatest average incomes.

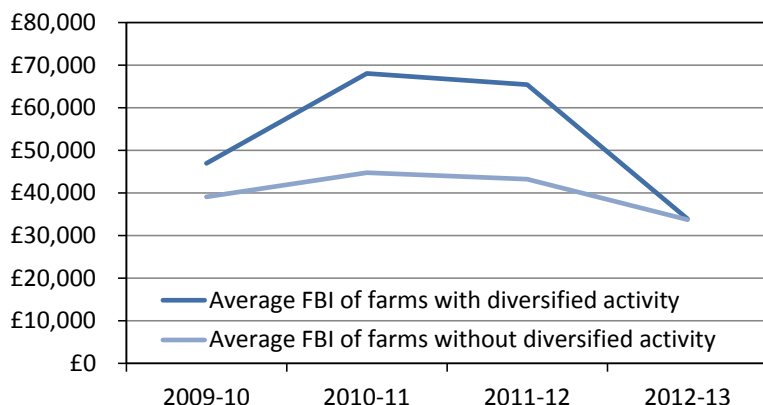
**Figure 6: Average income from diversified activities: 2012-13**



Micro electric generation and wind turbines were the only activities which made an average loss. This could be due to relatively high start-up costs compared to initial output, as there has been an increase the number of these activities in the last year.

Figure 7 shows, from a matched sample (comparing the same farms each year), the average FBI of those farms engaged in any diversified activity and those with no diversified activities.

**Figure 7: Comparison of average income of farms with and without diversified activities**



In previous years, average income was greater for farms engaged in diversified activities, but in the latest year there has been little difference at £34,000 in both cases.

Matched sample of 431 farms

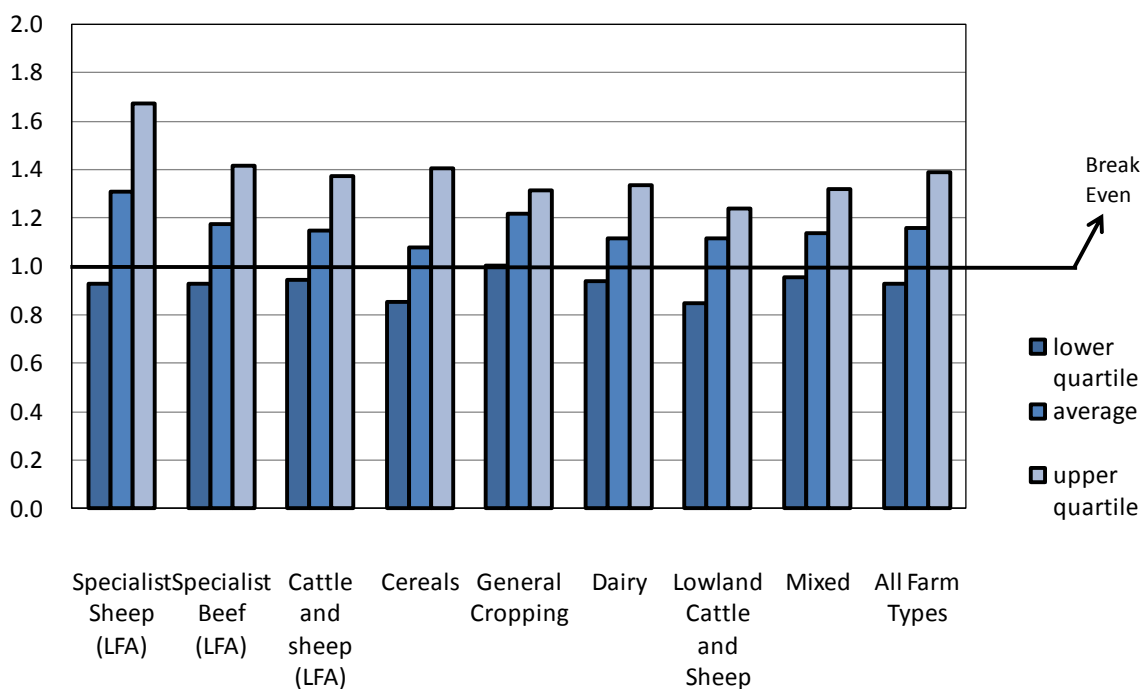
Over the most recent year income from renting out buildings and tourist accommodation fell, which could be due to the impacts of poor weather conditions, both for agricultural and tourism purposes. But income from wind turbines has seen the greatest decline over the last year, as mentioned above, this could be due to relatively high start-up costs for those engaging in this activity for the first time.

## 4. Productivity (Table 2)

The output to input ratio can be viewed as a measure of productivity, that is, how much output can be produced per unit of input. Figure 8 shows the differences in the relationship between output value and input costs which contribute to the differences in FBI. The overall average output to input ratio is 1.16, meaning that for every £1 spent on inputs, Scottish farm businesses are generating £1.16 worth of outputs. The average for farms in the upper quartile (relatively high performers) is around £1.39, while for those in the lower quartile (relatively low performers) it is around £0.71; an average loss of £0.29 for every £1 spent. This translates into an average FBI of £88,000 for high performers, £30,000 for the sample average and a loss of £14,000 for low performers.

Upper quartile Specialist sheep (LFA) and specialist beef (LFA) appear to be more efficient at producing output than other farm types, due to the lower cost of inputs. But, there appears to be greater variability for these farm types compared to, say, general cropping or dairy farms. As above, the quartiles here have been determined based on FBI, and not on output:input ratio.

**Figure 8: Average output:input ratio by farm type and quartile (lowest 25 per cent, average, upper 25 per cent)**



It should be noted, however, that a higher output to input ratio does not necessarily lead to a higher FBI when comparing across farm type. FBI depends on both the ratio between and the absolute levels of outputs and inputs. For example, whereas the upper quartile output:input ratio of specialist sheep (LFA) farms, £1.67, was the highest of all farm types, the upper quartile of specialist sheep (LFA) farms, £79,000, was the fourth lowest of all farm types. This was due to the relatively low absolute value of outputs and inputs.

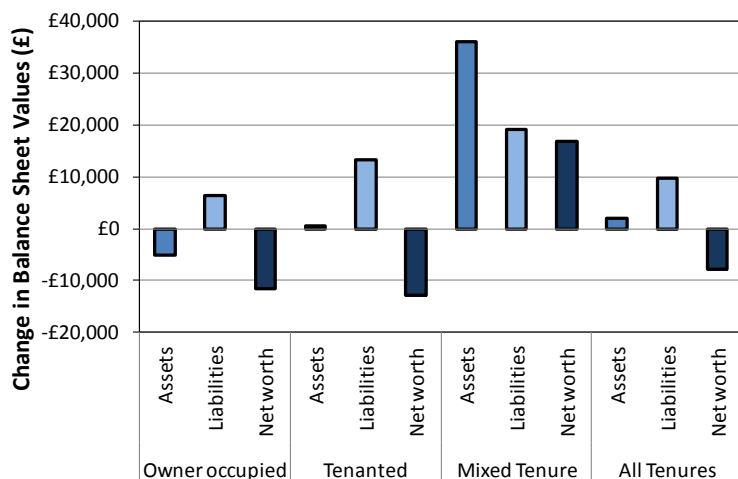
## 5. Financial Strength

### 5.1 Net worth (Table 10)

The net worth of farm businesses is an important determinant of the value of the business. Most of the value of farm businesses is in the assets, rather than their Farm Business Income (FBI). Although 2012-13 was a poor year for farming, in recent years the appreciation of business assets has been greater than farm income. The average net worth of farm businesses in Scotland was £1.3m in 2012-13.

Figure 9 shows the average change over the accounting period (in actual prices) of assets, liabilities and net worth of Scottish farm businesses by tenure type and the overall average for all tenures.

**Figure 9: Change in assets, liabilities and net worth by tenure, 2012-13**



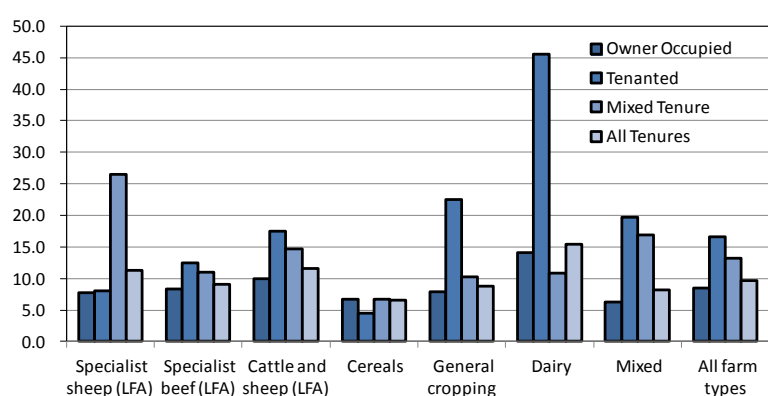
Overall, asset values remained largely unchanged, while liabilities increased by around seven per cent (£10,000), resulting in an overall decrease of one per cent (£8,000) in net worth.

### 5.2 Debt ratio (Table 10)

Figure 10 shows the debt ratio (liabilities: assets) expressed as percentages for each farm type and tenure. The debt ratio provides an insight into how indebted the sector is and its ability to service those debts. Overall, Scottish farm businesses have, on average, relatively low debt ratios (liabilities 10 per cent of assets), reflecting the fact that their assets heavily outweigh their liabilities.

Tenanted farm businesses, where relatively little capital is owned, have higher debt ratios, though on average assets still outweigh liabilities by about three to one; that is, for every pound of debt, the tenanted business has at least three pounds of assets. For owner occupied farm businesses assets are on average around nine times greater than liabilities.

**Figure 10: Liabilities as a percentage of assets, 2012-13**



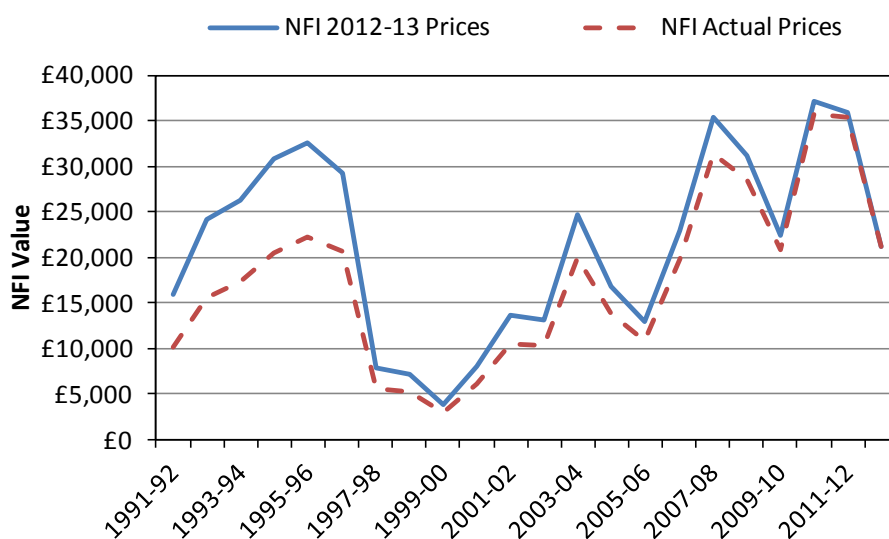
Cereal and mixed farms had the lowest ratio, at seven per cent and eight per cent respectively. Dairy farms had the highest ratio at 15 per cent, while those of other farm types lay between nine per cent and 12 per cent; the overall average was 10 per cent.

## 6. Long term trends – Net Farm Income (NFI) (Table 11)

While FBI is the headline business-level measure of farm income, it is a relatively new measure of income and only allows comparisons over the last four years. Net Farm Income (NFI) has a much longer time series available for comparing income levels and examining trends. This measure places all farms on a tenanted basis, with imputed rent costs applied to owner occupiers. It is quite a different measure from FBI, estimating the return only to the farmer and spouse for their labour and managerial input to the farm business.

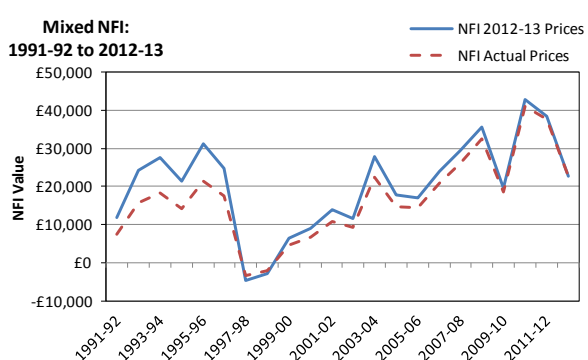
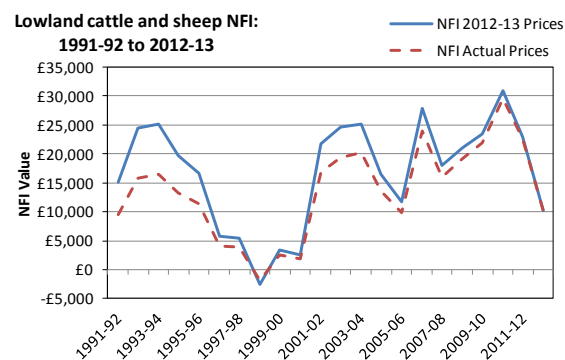
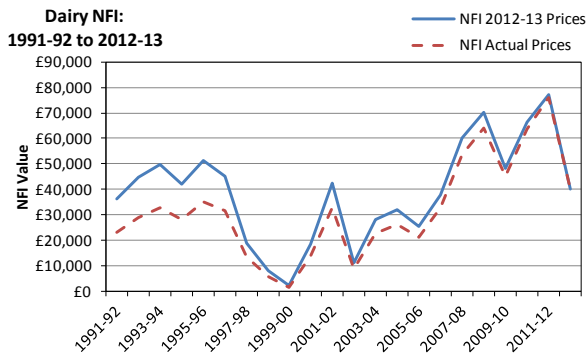
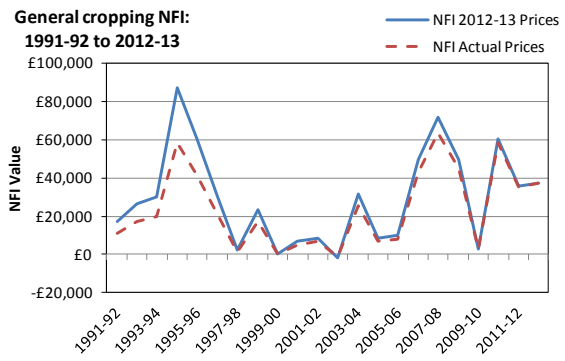
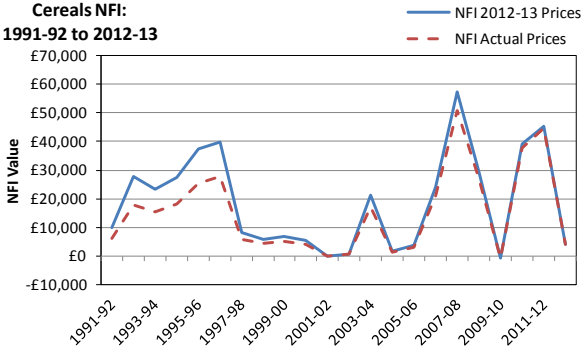
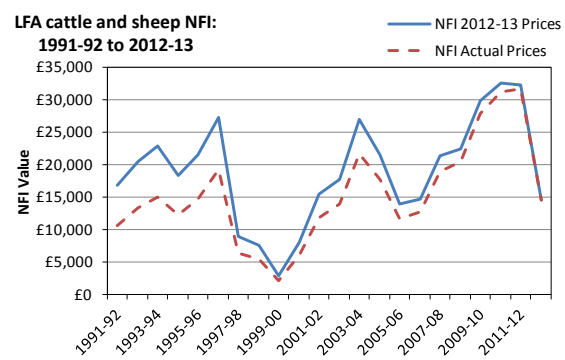
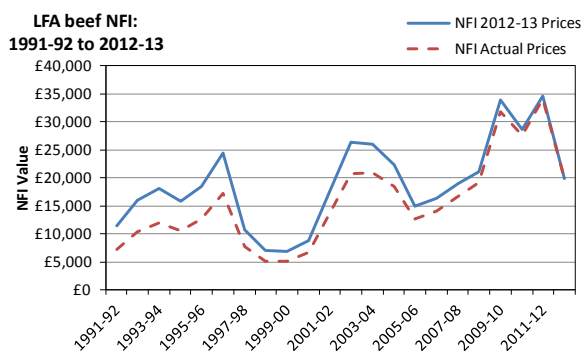
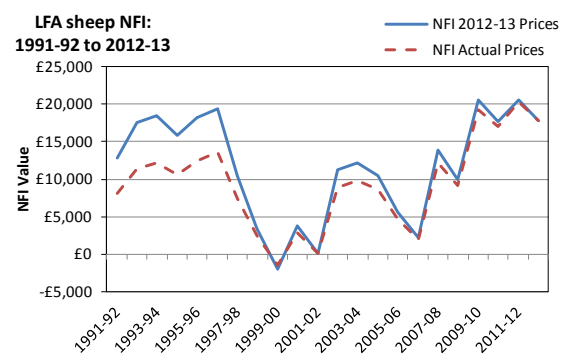
Looking at the general trend over the last 20 years in actual prices, for the average over all farm types, suggests that, while farm incomes are subject to a considerable level of fluctuation, they have more than tripled between 1997-98 and 2010-11. Farm incomes were at their lowest between 1997-98 and 2000-01, during the time of the ban on beef exports following outbreaks of bovine spongiform encephalopathy (BSE), a strong pound and weak world commodity prices.

**Figure 11 – NFI in actual and 2012-13 prices**



However, when accounting for inflation the picture is quite different. When the time series is converted into 2012-13 prices - the equivalent value of incomes in today's economy - we see that the decline in farm incomes in the mid-1990s was more severe and was followed by a slower recovery. Trends vary by farm type, but the general trend described above is witnessed across all farm types.

### Long Term Trends – Net Farm Income by farm type



## 7. Sector Results

### 7.1 Specialist Sheep (LFA) Farms

#### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13, the average FBI of specialist sheep (LFA) farms decreased by around 32 per cent. This decrease was due to a rise in input costs, especially labour and a fall in livestock output value.

In the last year input costs for specialist sheep (LFA) farms have remained steady, following the increase observed in the previous year, while the output value decreased; resulting in an overall decline in profits for 2012-13. Steady input costs have been combined with an average decrease in the value of grants and subsidies (down £2,000) to leave the FBI value of specialist sheep (LFA) farms at £22,000.

#### **Return to unpaid labour**

The average FBI/FTE of £18,000 is roughly equivalent to an hourly wage for unpaid labour of £9.68, just under one and a half times the minimum agricultural wage in Scotland. Around 55 per cent of Specialist sheep (LFA) farms generated incomes equivalent to less than the minimum agricultural wage (MAW), whereas two per cent generate more than 10 times MAW.

#### **Relative performance**

At £79,000, on average, high performing specialist sheep farms generated incomes roughly four times the overall average. Low performing farm businesses made an average loss of -£5,000.

#### **Drivers of profitability**

The total average inputs and outputs for specialist sheep (LFA) farms were £72,000 and £95,000 respectively. The largest portion of the input costs were due to other inputs such as machinery and land and buildings costs, whereas the largest portion of the outputs was due to livestock.

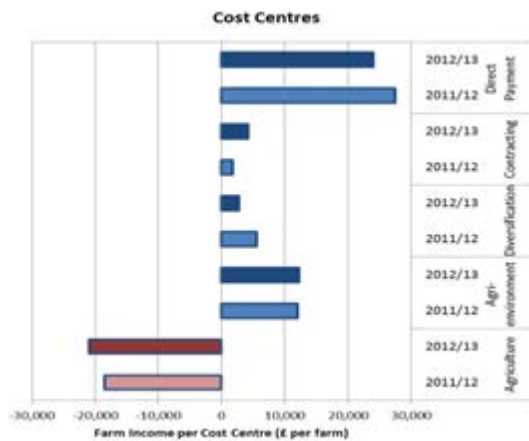
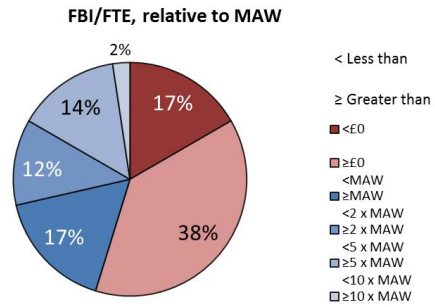
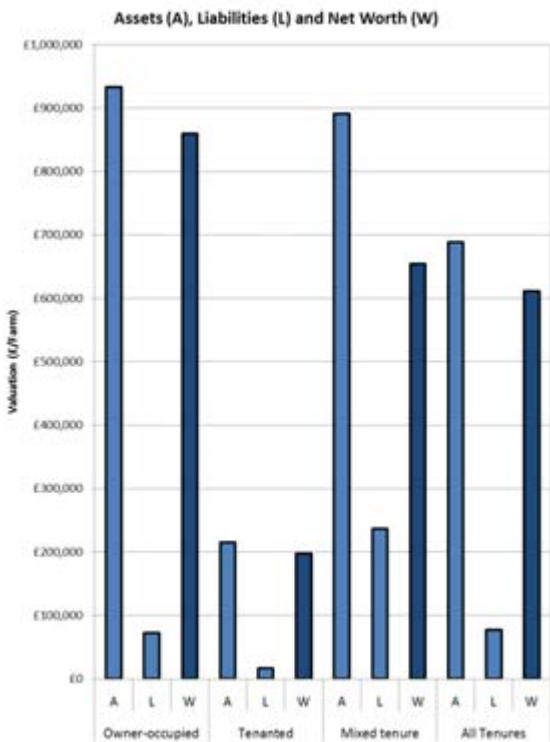
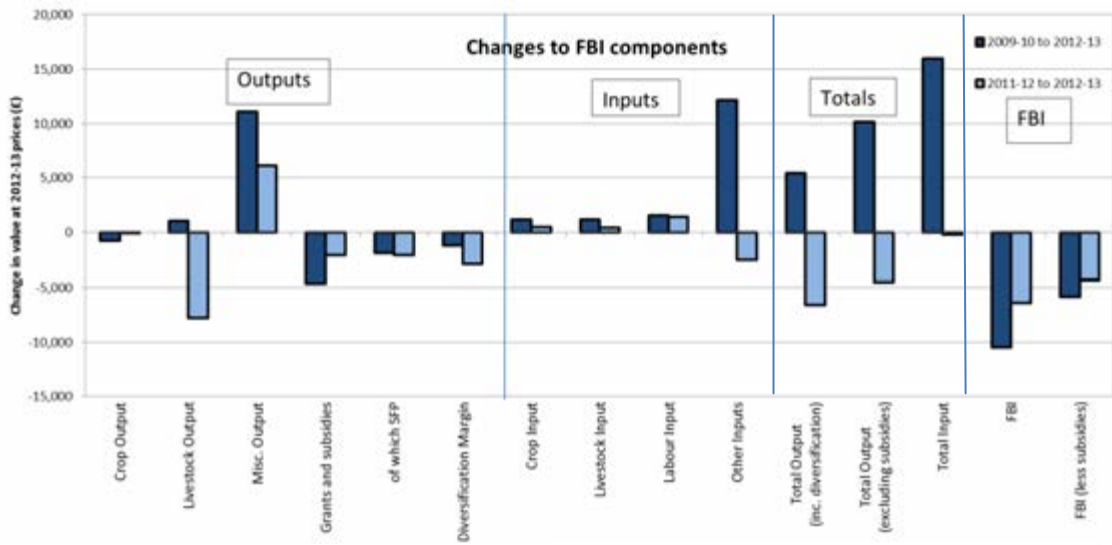
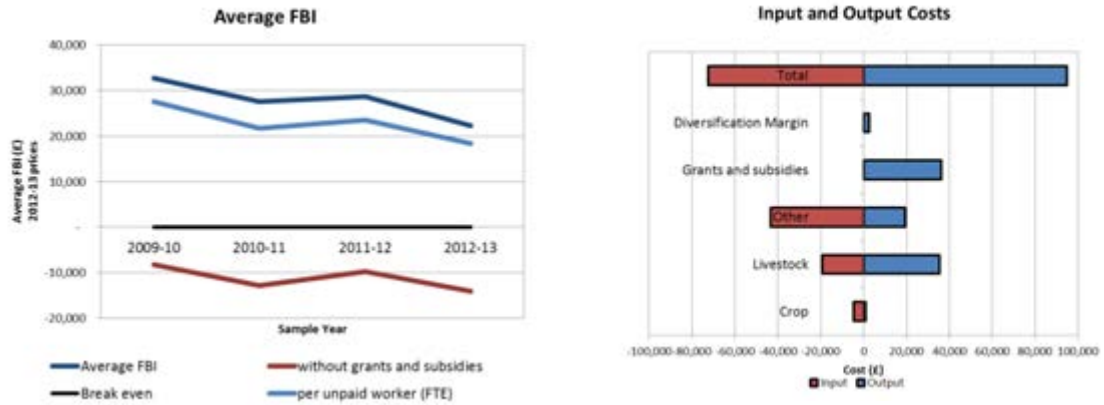
Over the last four years, FBI without subsidies has been below zero. An increase was observed in 2011-12 but income has since decreased. It ranges from -£8,000 in 2009-10 to -£14,000 in 2012-13.

Trends in cost centres for specialist sheep (LFA) farms show an overall decrease in income from agricultural activities, diversification and subsidies over the last year, with an increase observed for contracting and agri-environmental activities. Output values associated with agricultural activities have shown a decrease and there has been an increase in the input costs which resulted in negative income.

#### **Financial strength**

The average net worth (assets minus liabilities) of specialist sheep farms was £611,000 in 2012-13. The average debt ratio (liabilities: assets) was 11 per cent overall but ranged between eight per cent for owner-occupied and tenanted farms and 27 per cent for mixed tenure farms.

## Specialist sheep (LFA) Farms – FBI (2012-13): £22,000





## 7.2 Specialist beef (LFA) Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of specialist beef (LFA) farms decreased by around 45 per cent. This decrease was due to a rise in input costs, especially livestock and crop and a fall in livestock output value and subsidies.

In the last year input costs for specialist beef (LFA) farms have increased, while the output value has decreased, resulting in an overall decline in profits for 2012-13. Increased input costs have been combined with an average decrease in the value of grants and subsidies (down £4,000) to leave the FBI value of specialist beef (LFA) farms at £27,000.

### **Return to unpaid labour**

The average FBI/FTE of £18,000 is roughly equivalent to an hourly wage for unpaid labour of £9.51, just under one and a half times the minimum agricultural wage in Scotland. Around 44 per cent of specialist beef (LFA) farms generated incomes equivalent to less than the minimum agricultural wage (MAW) whereas one per cent generate more than 10 times MAW.

### **Relative performance**

At £66,000, on average, high performing specialist beef farms generated incomes more than twice the overall average. Low performing farm businesses made an average loss of -£12,000.

### **Drivers of profitability**

The total average inputs and outputs for specialist beef (LFA) farms were £154,000 and £181,000 respectively. The largest portion of both the input costs and outputs were due to livestock expenses.

Over the last four years, FBI without subsidies has been below zero. An increase was observed in 2010-11 but income has since a decreased. It ranges from -£10,000 in 2009-10 to -£27,000 in 2012-13.

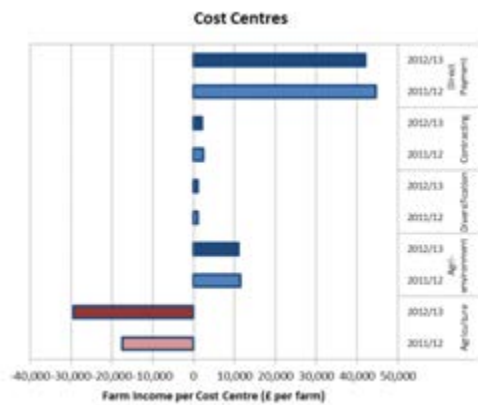
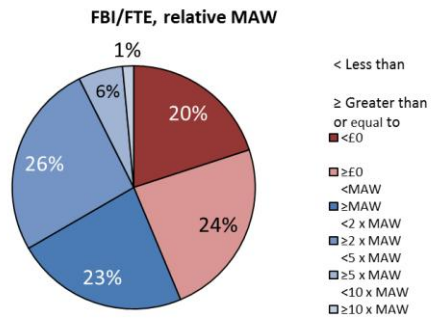
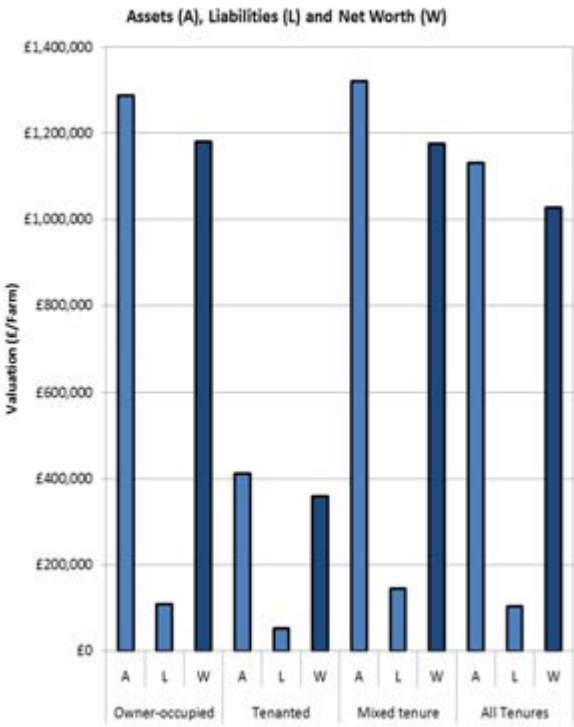
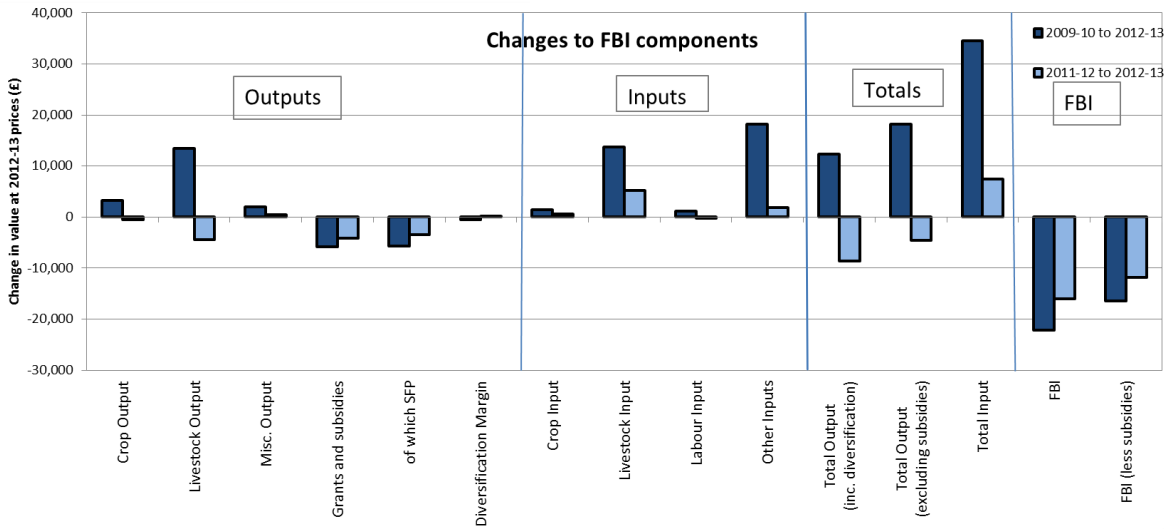
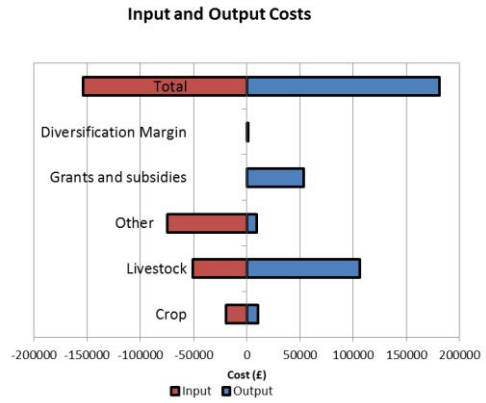
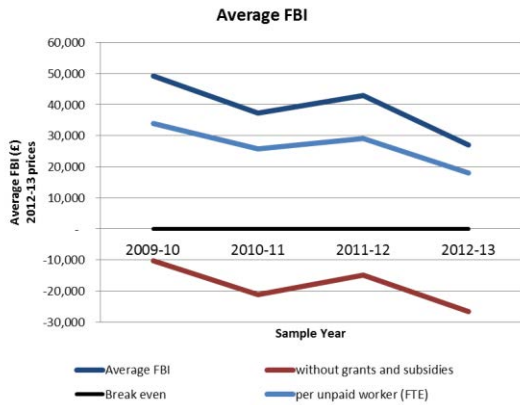
Trends in cost centres for specialist beef (LFA) farms show an overall decrease in income from agricultural activities and subsidies compared to 2011-12, costs remained steady for diversification, contracting and agri-environmental activities. Output values associated with agricultural activities have shown a decrease and there has also been an increase in the inputs costs which resulted in negative income.

### **Financial strength**

The average net worth (assets minus liabilities) of specialist beef farms was £1m in 2012-13. The average debt ratio (liabilities: assets) was nine per cent for all tenures of specialist cattle (LFA) farms but ranged between eight per cent for owner-occupied and 13 per cent for tenanted farms.



# Specialist Beef Farms (LFA) – FBI (2012-13): £27,000



## 7.3 Specialist cattle and sheep (LFA) Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of specialist cattle and sheep (LFA) farms decreased by around 55 per cent. This was due to a decrease in the value of subsidies and reduced margins from diversification.

In the last year input costs for specialist cattle and sheep (LFA) farms have remained steady, while the output value has decreased, resulting in an overall decline in profit for 2012-13. Steady input costs have been combined with an average decrease in the value of grants and subsidies (down £5,000) to leave the FBI value of Specialist cattle and sheep (LFA) farms at £20,000.

### **Return to unpaid labour**

The average FBI/FTE of £13,000 is roughly equivalent to an hourly wage for unpaid labour of £6.81, almost equivalent to the minimum agricultural wage in Scotland. Around 53 per cent of specialist cattle and sheep (LFA) farms generated incomes equivalent to less than the minimum agricultural wage (MAW), whereas four per cent generate more than 10 times MAW.

### **Relative performance**

At £58,000, on average, high performing specialist cattle and sheep farms generated incomes roughly three times the overall average. Low performing farm businesses made an average loss of -£8,000.

### **Drivers of profitability**

The total average inputs and outputs for specialist cattle and sheep (LFA) farms were £138,000 and £158,000 respectively. The largest portion of the input costs was due to other inputs such as machinery, land and buildings.

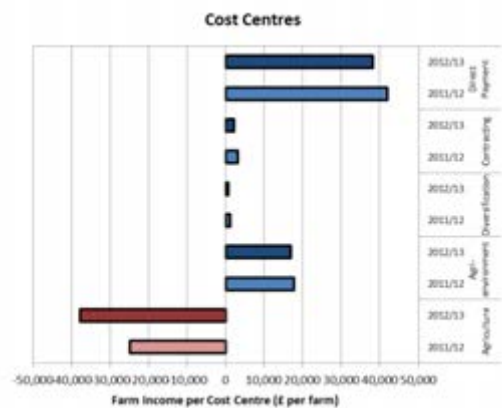
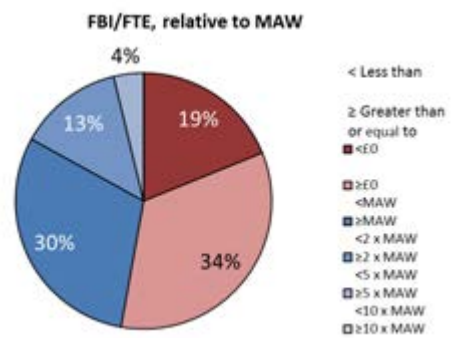
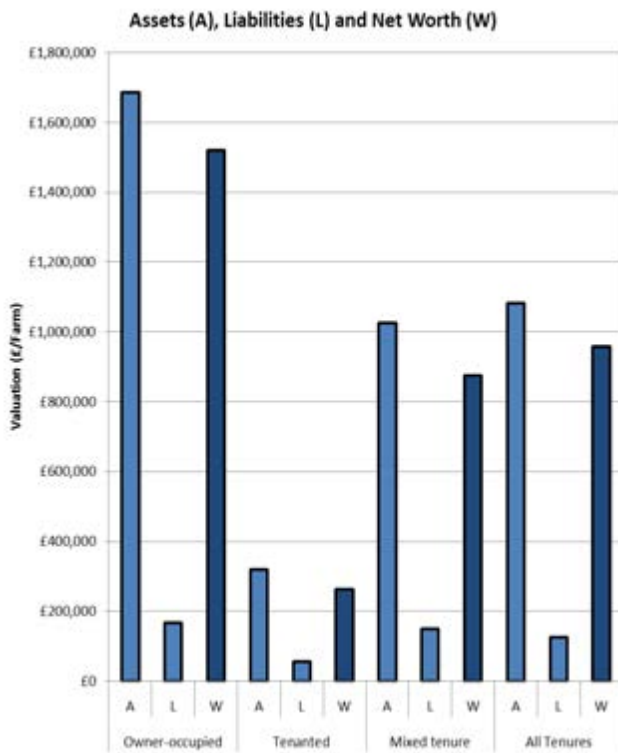
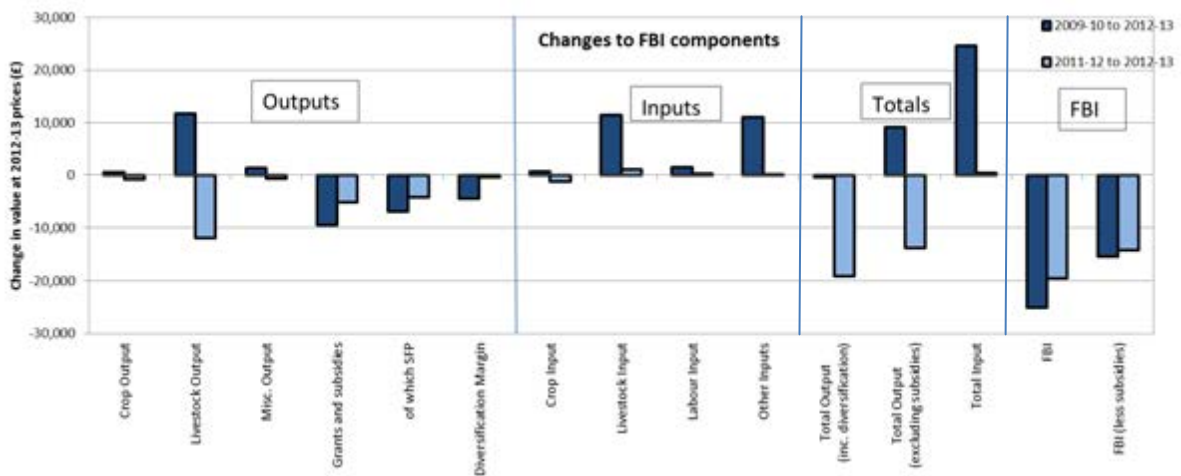
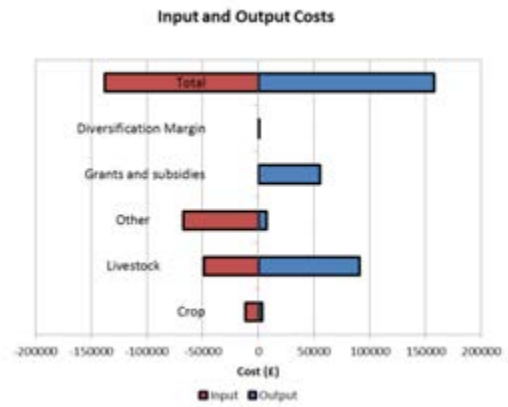
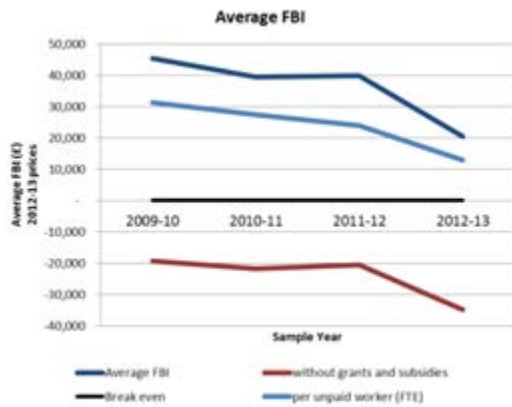
Over the last four years, FBI without subsidies has been below zero and declining. It ranges from -£19,000 in 2009-10 to -£35,000 in 2012-13.

Trends in cost centres for specialist cattle and sheep (LFA) farms are showing an overall decrease in income as part of agricultural activities, diversification, contracting and subsidies compared to 2011-12, costs remained steady for environmental activities. Output values associated with agricultural activities have shown a decrease with total input costs remaining steady which resulted in negative income.

### **Financial strength**

The average net worth (assets minus liabilities) of specialist cattle and sheep farms was £957,000 in 2012-13. The average debt ratio (liabilities: assets) was 12 per cent for all tenures of LFA cattle and sheep farms but ranged between 10 per cent for owner-occupied and 18 per cent for tenanted farms.

## Specialist Cattle and Sheep Farms (LFA) – FBI (2012-13): £20,000



## 7.4 Cereal Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of cereal farms decreased by around 33 per cent. This was due to an increase in input costs for crops, labour, machinery, land and buildings.

In the last year the value of output for cereal farms has decreased while input costs increased. This resulted in an overall decline in profits for 2012-13. The fall in the value of crop outputs (down £19,000) resulted in an FBI for cereal farms of £19,000.

### **Return to unpaid labour**

The average FBI/FTE of £14,000 is roughly equivalent to an hourly wage for unpaid labour of £7.55, almost equivalent to the minimum agricultural wage in Scotland. Around 47 per cent of cereal farms generated incomes equivalent to less than the minimum agricultural wage (MAW), whereas four per cent generate more than 10 times MAW.

### **Relative performance**

At £91,000, on average, high performing cereal farms generated incomes roughly five times the overall average. Low performing farm businesses made an average loss of -£45,000.

### **Drivers of profitability**

The total average inputs and outputs for cereal farms were £236,000 and £255,000 respectively. The largest portion of the input costs was due to other inputs such as machinery, land and buildings.

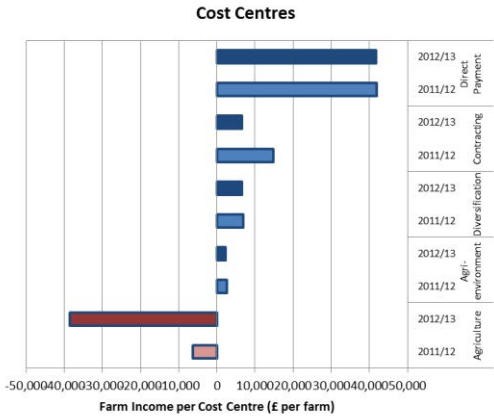
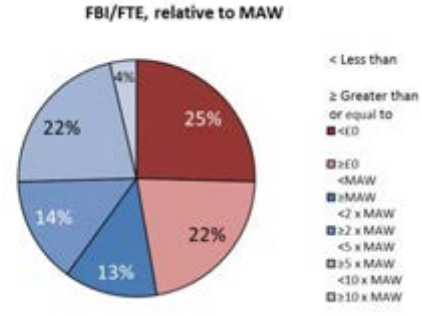
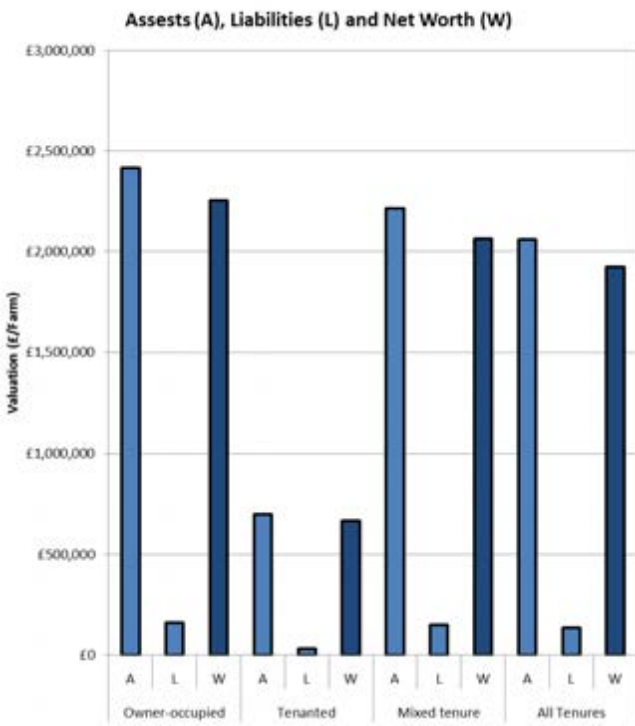
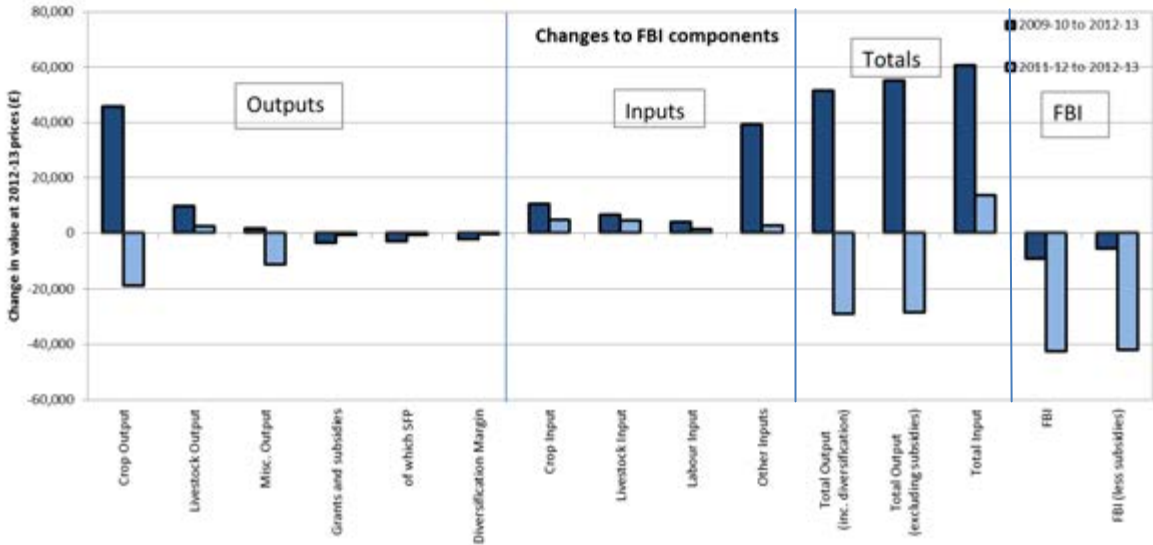
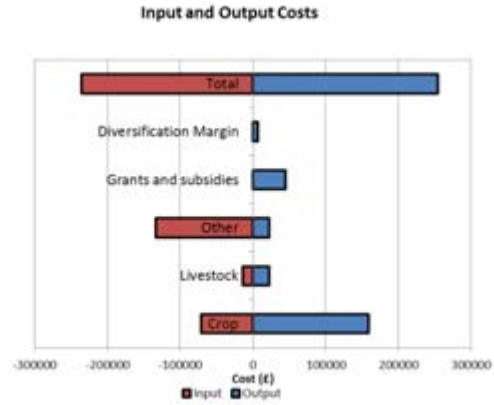
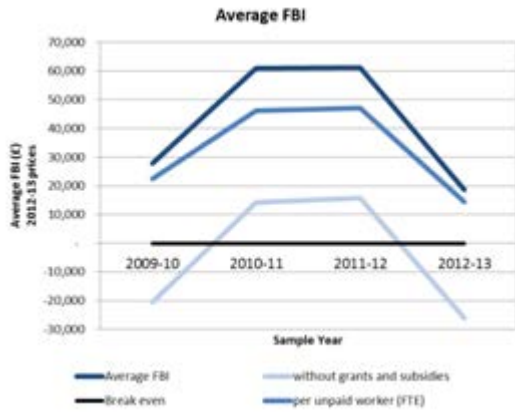
Over the last four years, FBI without subsidies has been below zero twice, ranging from -£26,000 in 2012-13 to £16,000 in 2011-12.

Trends in cost centres for cereal farms are showing an overall decrease in income as part of agricultural and environmental activities, diversification, contracting and subsidies compared to 2011-12. Total output values associated with agricultural activities have shown a decrease and an increase in total input costs resulted in negative income.

### **Financial strength**

The average net worth (assets minus liabilities) of cereal farms was £1.9m in 2012-13. The average debt ratio (liabilities: assets) was seven per cent for all tenures of cereal farms which was consistent with owner-occupied and mixed tenure farms with four per cent for tenanted farms.

## Cereals Farms – FBI (2012-13): £19,000



## 7.5 General Cropping Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of general cropping farms increased by around 101 per cent. This was due to an increase in the output value of crops.

In the last year both input and output values for general cropping farms have decreased compared to 2011-12, resulting in an overall increase in income for 2012-13 to leave the FBI value of general cropping farms at £55,000.

### **Return to unpaid labour**

The average FBI/FTE of £39,000 is roughly equivalent to an hourly wage for unpaid labour of £20.78, almost equivalent to three times the minimum agricultural wage in Scotland. Around 26 per cent of general cropping farms generated incomes equivalent to less than the minimum agricultural wage (MAW) whereas 15 per cent generate more than 10 times MAW.

### **Relative performance**

At £118,000, on average, high performing general cropping farms generated incomes roughly twice the overall average. Low performing farm businesses made an average income of £500.

### **Drivers of profitability**

The total average inputs and outputs for general cropping farms were £251,000 and £306,000 respectively. The largest portion of the input costs was due to other inputs such as machinery, land and buildings.

Over the last four years, FBI without subsidies has been kept above zero, with the exception of 2009-10 when FBI without subsidies was -£21,000. In other years it ranges from £9,000 in 2011-12 to £28,000 in 2010-11. In 2012-13 the average FBI without subsidies of general cropping farms was £15,000.

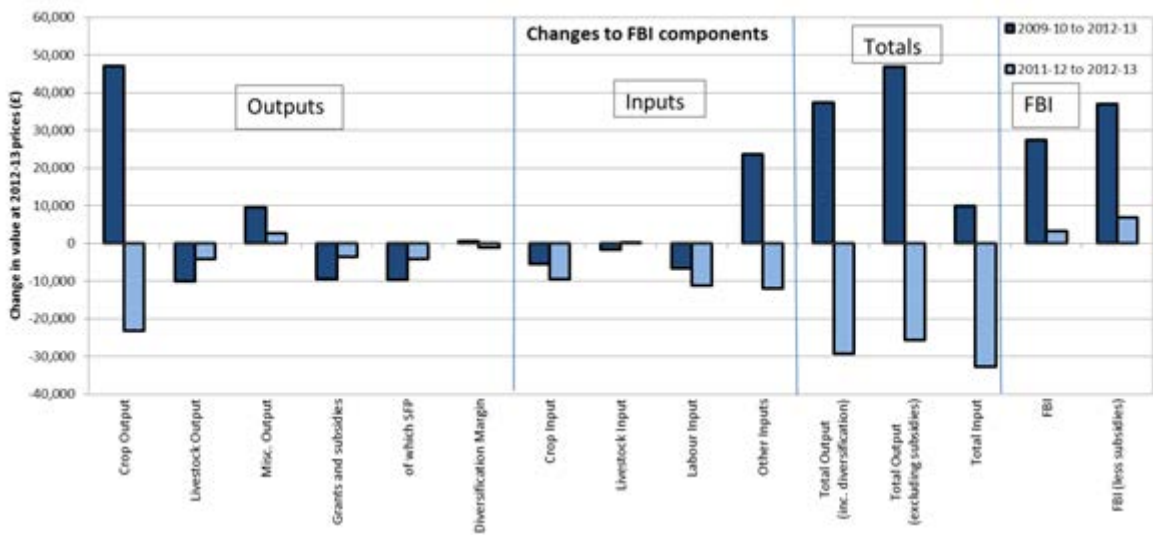
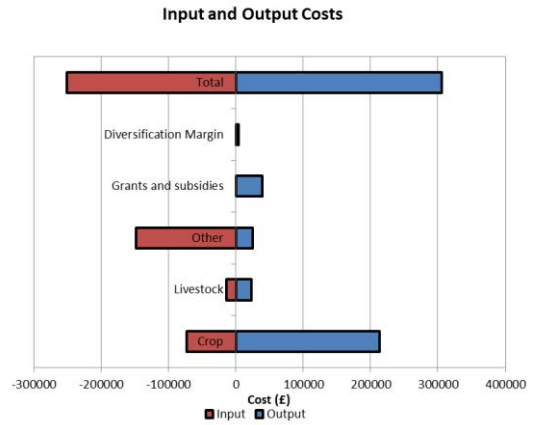
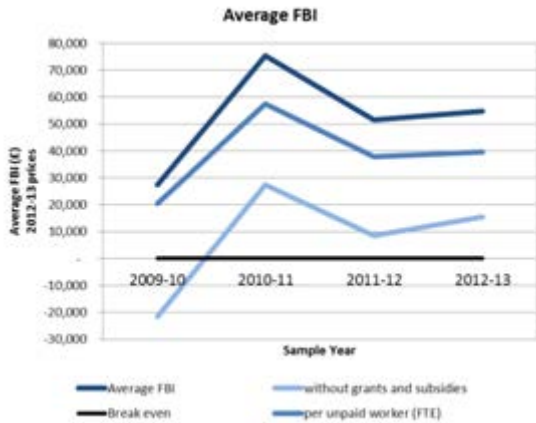
Trends in cost centres for general cropping farms are showing an overall increase in income as part of agricultural and environmental activities compared to 2011-12. Income from diversified activities and direct payments fell in 2012-13.

### **Financial strength**

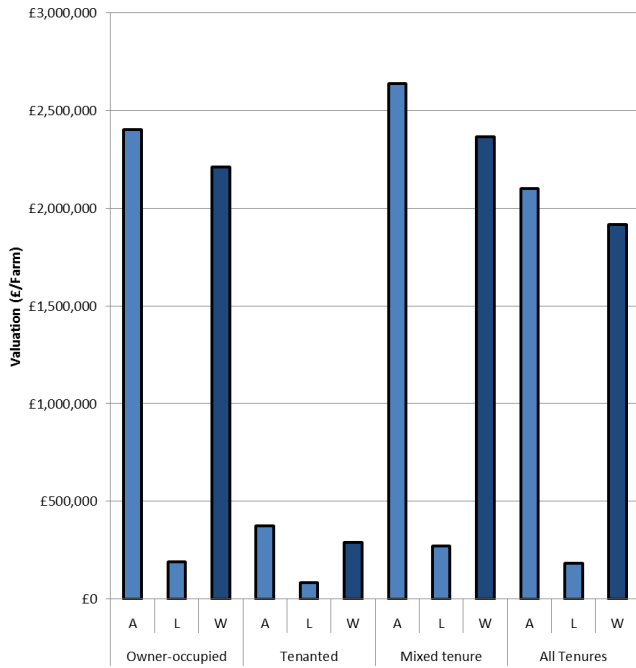
The average net worth (assets minus liabilities) of general cropping farms was £1.9m in 2012-13. The average debt ratio (liabilities: assets) was nine per cent for all tenures of general cropping farms but ranged between eight per cent for owner-occupied and 22 per cent for tenanted farms.



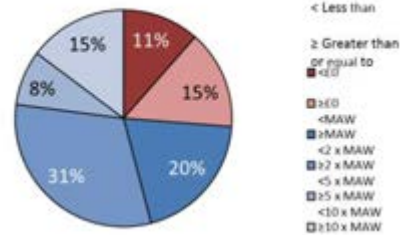
# General Cropping Farms – FBI (2012-13): £55,000



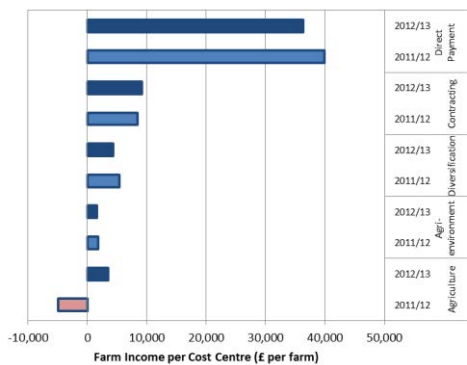
## Assets (A), Liabilities (L) and Net Worth (N)



## FBI/FTE, relative to MAW



## Cost Centres



## 7.6 Dairy Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of dairy farms decreased by around 47 per cent. This was due to an increase in the input costs for livestock and machinery, land and buildings.

In the last year input costs for dairy farms have increased by more than output value which has decreased compared to 2011-12, resulting in an overall decline in income. Increased input costs have been combined with an average decrease in the value of grants and subsidies (down £1,000) to leave the FBI value of dairy farms at £45,000.

### **Return to unpaid labour**

The average FBI/FTE of £23,000 is roughly equivalent to an hourly wage for unpaid labour of £12.05, almost equivalent to twice the minimum agricultural wage in Scotland. Around 45 per cent of dairy farms generated incomes equivalent to less than the minimum agricultural wage (MAW) whereas eight per cent generate more than 10 times MAW.

### **Relative performance**

At £179,000, on average, high performing dairy farms generated incomes roughly four times the overall average. Low performing farm businesses made an average loss of -£27,000.

### **Drivers of profitability**

The total average inputs and outputs for dairy farms were £395,000 and £440,000 respectively. The largest portion of the input costs was due to livestock costs and other inputs such as machinery, land and buildings.

Over the last four years, FBI without subsidies has been kept above zero. It ranges from £4,000 in 2012-13 to £41,000 in 2011-12.

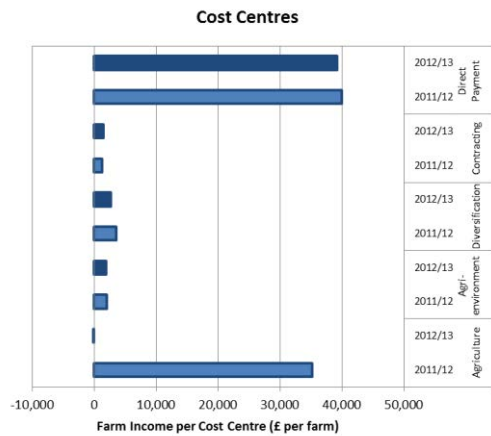
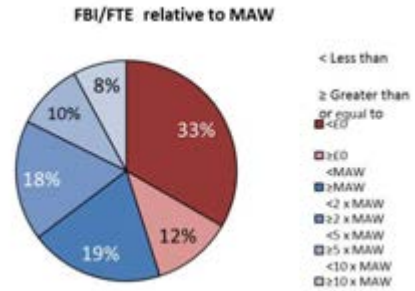
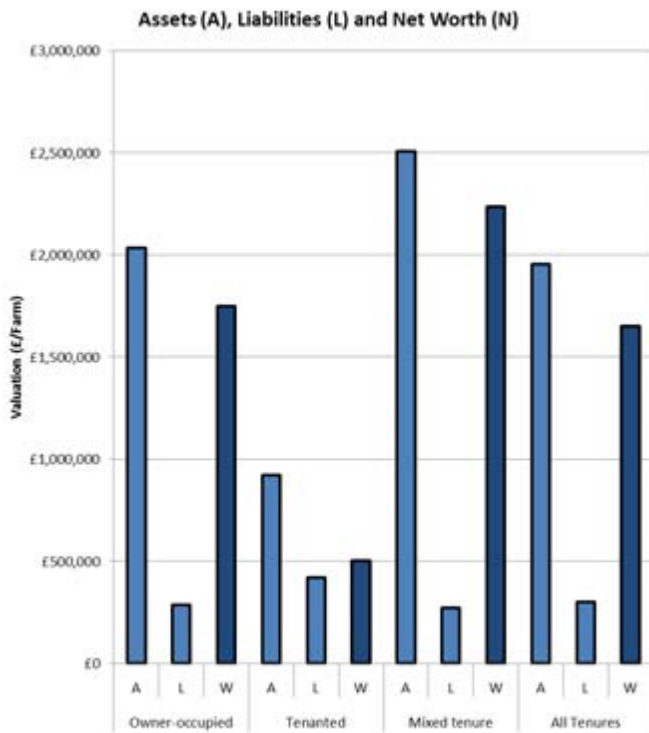
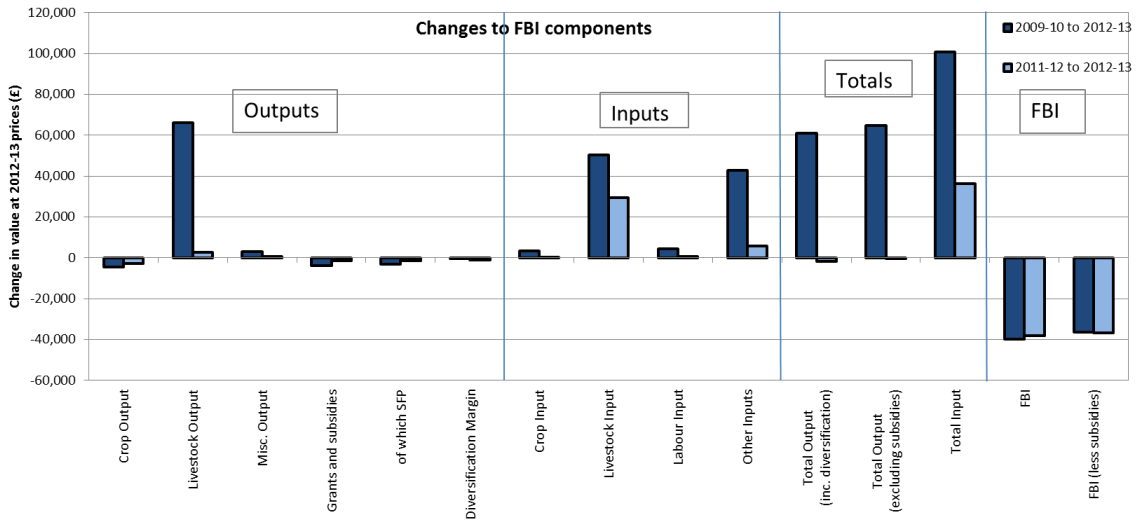
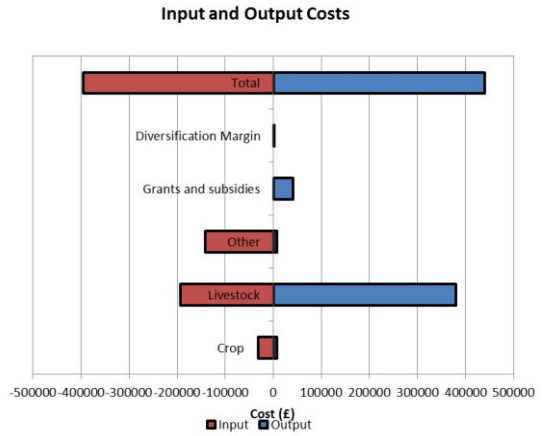
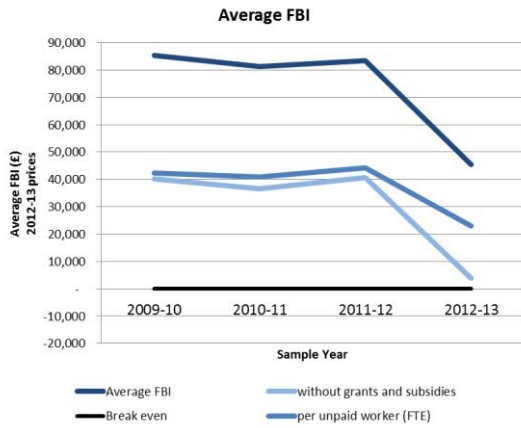
Trends in cost centres for dairy farms are showing an overall decrease in income as part of agricultural activities, diversification and subsidies compared to 2011-12, cost remained steady for environmental activities and an increase was observed for contracting.

### **Financial strength**

The average net worth (assets minus liabilities) of dairy farms was £1.7m in 2012-13. The average debt ratio (liabilities: assets) was 15 per cent for all tenures of dairy farms but ranged between 11 per cent for mixed tenure farms and 45 per cent for tenanted farms.



# Dairy Farms – FBI (2012-13): £45,000



## 7.7 Lowland Cattle and Sheep Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of lowland cattle and sheep farms decreased by around 57 per cent. This was due to an increase in the input costs for livestock.

In the last year input costs for lowland cattle and sheep farms have increased, while the output value has decreased compared to 2011-12, resulting in an overall decline in FBI value for 2012-13. Increased input costs have been combined with an average decrease in the value of grants and subsidies (down £5,000) to leave the FBI value of lowland cattle and sheep farms at £18,000.

### **Return to unpaid labour**

The average FBI/FTE of £12,000 is roughly equivalent to an hourly wage for unpaid labour of £6.30, below the minimum agricultural wage in Scotland. Around 52 per cent of lowland cattle and sheep farms generated incomes equivalent to less than the minimum agricultural wage (MAW) whereas three per cent generate more than 10 times MAW.

### **Relative performance**

At £58,000, on average, high performing lowland cattle and sheep farms generated incomes roughly three times the overall average. Low performing farm businesses made an average loss of -£17,000.

### **Drivers of profitability**

The total average inputs and outputs for lowland cattle and sheep farms were £152,000 and £170,000 respectively. The largest portion of the input costs was due to other inputs such as machinery, land and buildings.

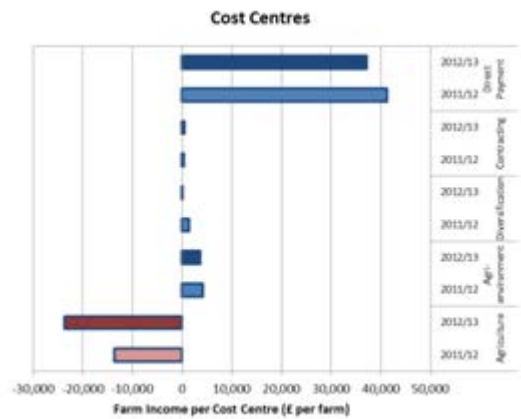
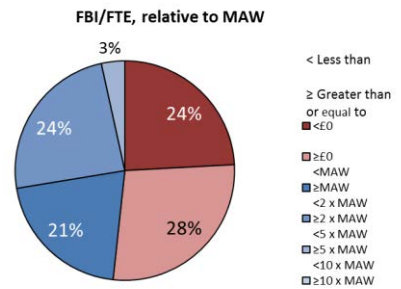
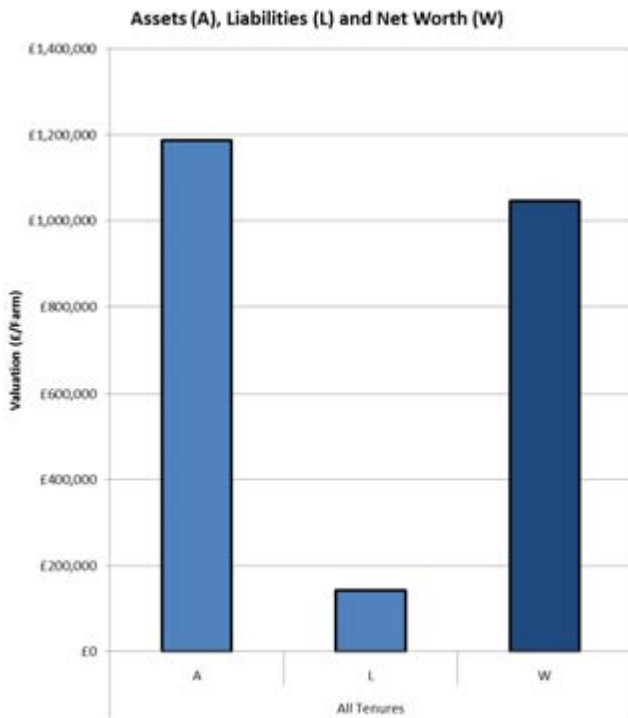
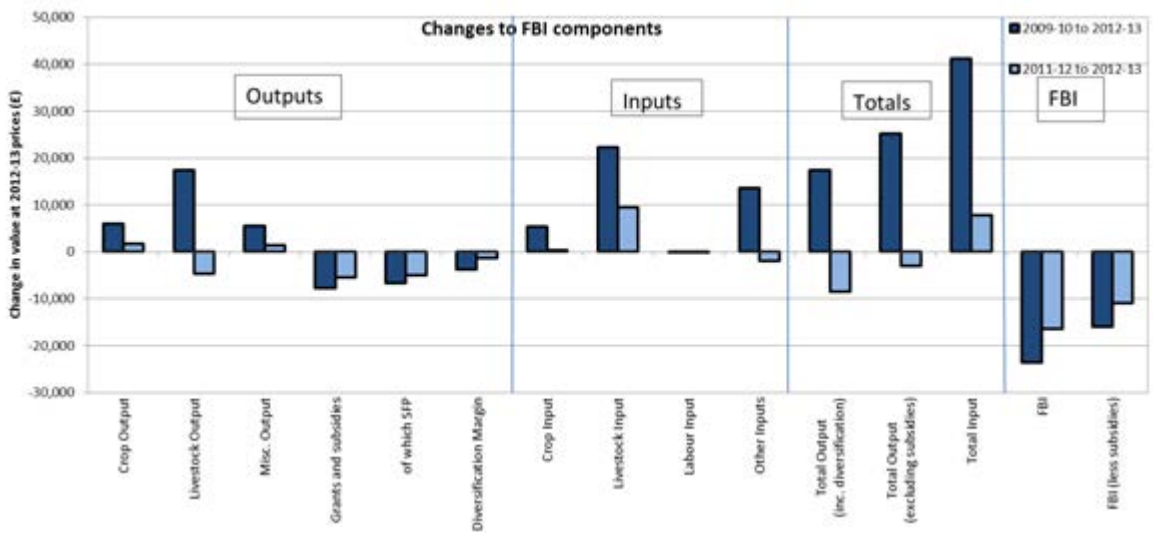
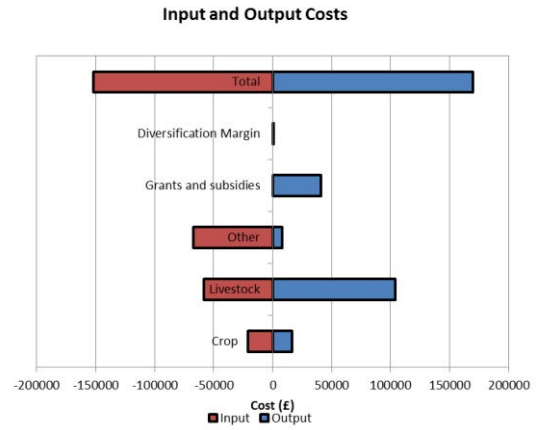
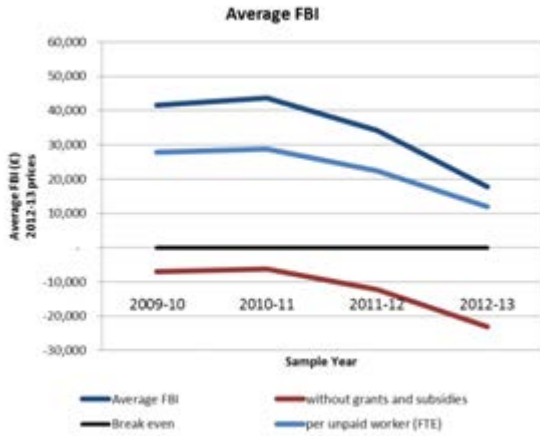
Over the last four years, FBI without subsidies has been below zero. It has ranged from -£23,000 in 2012-13 to -£6,000 in 2010-11.

Trends in cost centres for lowland cattle and sheep farms are showing an overall decrease in income as part of agricultural and environmental activities, diversification and subsidies compared to 2011-12, an increase was observed for contracting.

### **Financial strength**

The average net worth (assets minus liabilities) of lowland cattle and sheep farms was £1m in 2012-13. The average debt ratio (liabilities: assets) was 12 per cent for all tenures of lowland cattle and sheep farms.

## Lowland Cattle and Sheep Farms – FBI (2012-13): £18,000



## 7.8 Mixed Farms

### **Profitability**

Accounting for inflation, between 2009-10 and 2012-13 the average FBI of mixed farms decreased by around 13 per cent. This was due to an increase in the input costs for livestock and machinery, land and buildings.

In the last year the increase in input costs outstripped an increase in output value, resulting in an overall decline in FBI value for 2012-13. Increased input costs have been combined with an average decrease in the value of grants and subsidies (down £2,000) to leave the FBI value of mixed farms at £35,000.

### **Return to unpaid labour**

The average FBI/FTE of £21,000 is equivalent to an hourly wage for unpaid labour of £11.21, around one and a half times the minimum agricultural wage in Scotland. Around 34 per cent of mixed farms generated incomes equivalent to less than the minimum agricultural wage (MAW), whereas four per cent generate more than 10 times MAW.

### **Relative performance**

At £83,000, on average, high performing mixed farms generated incomes roughly twice the overall average. Low performing farm businesses made an average loss of -£13,000.

### **Drivers of profitability**

The total average inputs and outputs for mixed farms were £256,000 and £291,000 respectively. The largest portion of the input costs was due to other inputs such as machinery, land and buildings.

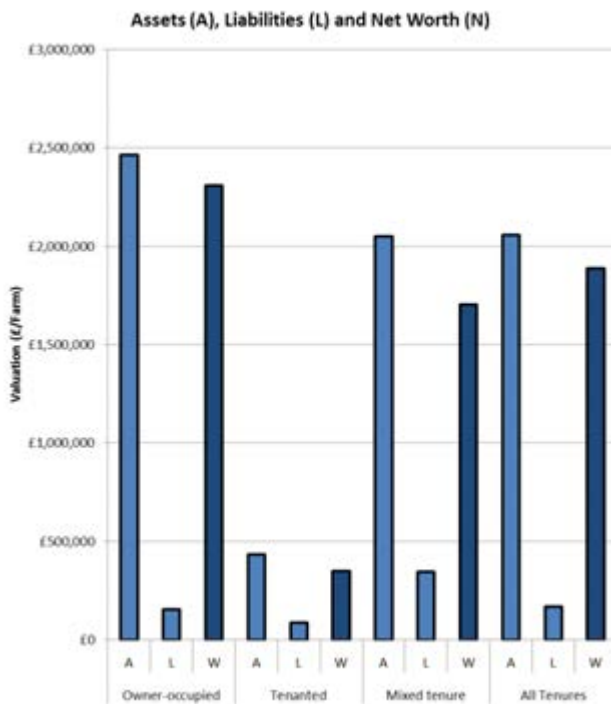
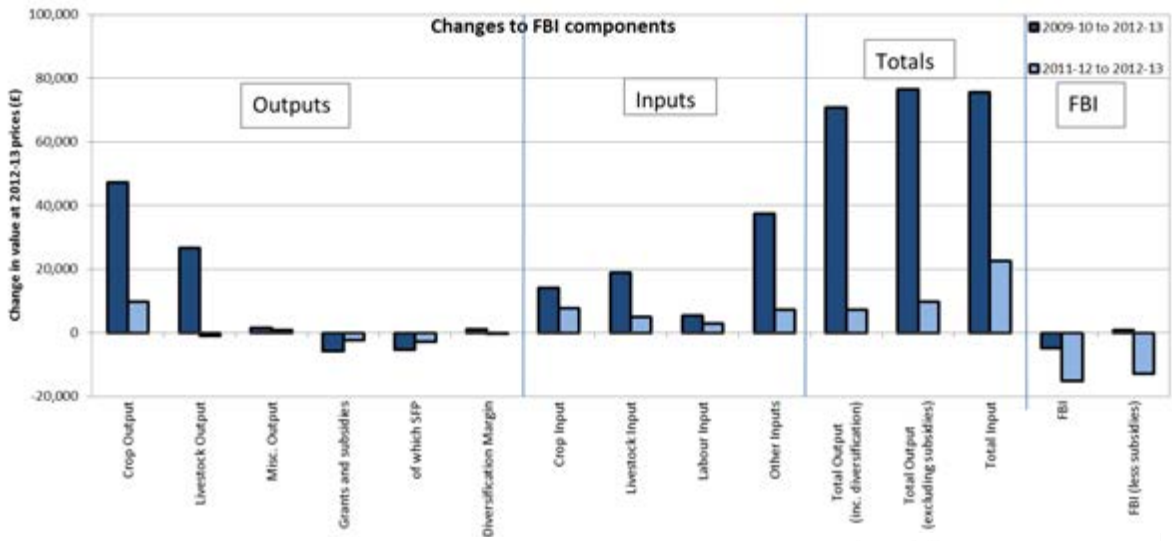
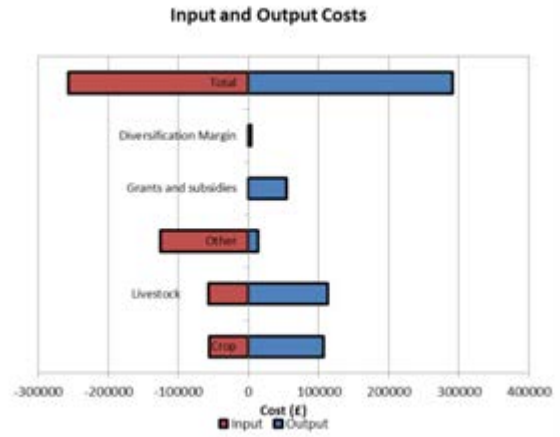
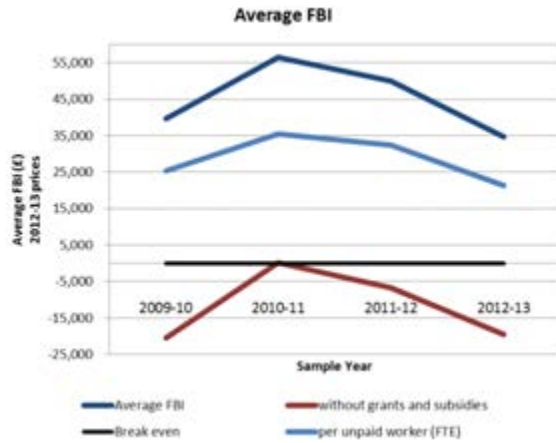
Over the last four years, FBI without subsidies has been below zero, with the exception of 2009-10 when FBI without subsidies was £96. In other years it ranges from -£20,000 in 2009-10 to -£7,000 in 2011-12. In 2012-13 the average FBI without subsidies of mixed farms was -£19,000.

Trends in cost centres for mixed farms are showing an overall decrease in income as part of agricultural activities, contracting and subsidies compared to 2011-12, cost remained steady for diversification and an increase was observed from environmental income.

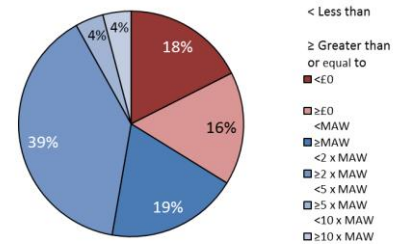
### **Financial strength**

The average net worth (assets minus liabilities) of mixed farms was £1.9m in 2012-13. The average debt ratio (liabilities: assets) was eight per cent for all tenures of mixed farms but ranged between six per cent for owner-occupied farms and 20 per cent for tenanted farms.

## Mixed Farms – FBI (2012-13): £35,000



FBI/FTE, relative to MAW



## 8. Reference Tables

Table 1 FAS summary table: 2009-10 to 2012-13 (2012-13 prices)

	Measure	2009-10	2010-11	2011-12	2012-13
<b>Average</b>	Output (£)	136,834	163,010	178,672	171,974
	Input (£)	151,224	168,770	185,605	190,753
	Susbsidy and payments (£)	52,802	51,340	49,683	46,572
	Diversified income (£)	3,631	3,656	3,552	2,658
	FBI (£)	42,043	49,236	46,302	30,450
	FBI/FTE (£)	29,401	29,134	31,714	20,574
	FBI without grants and subsidies	-10,759	-2,104	-3,380	-16,122
	Output:Input ratio	1.28	1.29	1.25	1.16
	Off farm income (£)	10,396	9,397	8,755	9407
	Off farm income/FTE (£)	7,270	5,560	5,997	6356
<b>Hourly income</b>	Average hourly income (£)	15.47	15.33	16.69	10.83
	Minimum agricultural wage (£)	6.23	6.37	6.55	6.68
	Average hourly income as % of MAW	248	241	255	162
<b>Quartiles</b>	FBI upper quartile (£)	88,838	107,621	114,010	88,026
	FBI lower quartile (£)	-7,845	1,257	114	-14,312
	Output:Input ratio upper quartile	1.55	1.45	1.47	1.39
	Output:Input ratio lower quartile	0.96	1.01	1.00	0.93
<b>Balance Sheets (All Tenures)</b>	Net worth (£) closing valuation (CV)	926,650	1,243,340	1,289,153	1,316,019
	Liabilities as % of assets (CV)	10.5	9.6	9.4	9.7

Full-Time equivalent (FTE) is 1,900 hours.

Off farm Income is only collected for farmers and their spouse as the midpoint of the range in which their income falls.

Table 2 FAS summary table 2012-13:

	Measure	Specialist Sheep (LFA)	Specialist Beef (LFA)	Cattle and Sheep (LFA)	Cereal	General Cropping	Dairy	Lowland Cattle and Sheep	Mixed	All Types
<b>Average</b>	Output (£)	55,734	126,106	102,079	203,570	262,246	396,274	128,899	233,236	<b>171,974</b>
	Input (£)	72,485	153,869	137,672	236,138	251,180	395,082	152,038	256,497	<b>190,753</b>
	Susbsidy and payments (£)	36,303	53,611	55,323	44,690	39,461	41,444	40,862	54,189	<b>46,572</b>
	Diversified income (£)	2,693	1,073	719	6,521	4,358	2,679	121	3,774	<b>2,658</b>
	FBI (£)	22,244	26,922	20,449	18,643	54,885	45,316	17,844	34,702	<b>30,450</b>
	FBI/FTE (£)	18,384	18,068	12,942	14,341	39,486	22,887	11,976	21,290	<b>20,574</b>
	Output:Input ratio	1.31	1.17	1.15	1.08	1.22	1.11	1.12	1.14	<b>1.16</b>
	Off farm income (£)	8,928	8,610	11,404	8,487	11,665	4,675	8,633	11,277	<b>9,407</b>
Off farm income/FTE (£)	7,379	5,779	7,217	6,528	8,392	2,361	5,794	6,918	<b>6,356</b>	
<b>Hourly income</b>	Average hourly income (£)	9.68	9.51	6.81	7.55	20.78	12.05	6.30	11.21	<b>10.83</b>
	Minimum agricultural wage (£)	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	<b>6.68</b>
	Average hourly income as % of MAW	145	142	102	113	311	180	94	168	<b>162</b>
<b>Quartiles</b>	FBI upper quartile (£)	79,257	65,694	57,500	90,796	118,215	178,649	58,335	82,763	<b>88,026</b>
	FBI lower quartile (£)	-4,905	-12,014	-7,758	-44,720	497	-26,662	-16,975	-12,552	<b>-14,312</b>
	Output:Input ratio upper quartile	1.67	1.42	1.37	1.41	1.31	1.33	1.24	1.32	<b>1.39</b>
	Output:Input ratio lower quartile	0.93	0.93	0.95	0.85	1.00	0.94	0.85	0.96	<b>0.71</b>
<b>Balance Sheets (All Tenures)</b>	Net worth (£) closing valuation (CV)	611,222	1,027,265	957,414	1,925,372	1,916,920	1,651,962	1,045,449	1,887,443	<b>1,316,019</b>
	Liabilities as % of assets (CV)	11.3	9.1	11.6	6.5	8.7	15.4	12.0	8.2	<b>9.7</b>

Full-Time equivalent (FTE) is 1,900 hours.

Off farm Income is only collected for farmers and their spouse as the midpoint of the range in which their income falls.

The minimum agricultural wage (MAW) is the weighted average for 2012 calendar year.

Table 3 Percentage distribution of farms according to farm business incomes, 2012-13

Type of farm	Farm Business Income in 2012/13								
	Less than £0	£0 to £4,999	£5,000 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £49,999	£50,000 to £99,999	£100,000 and over
Specialist Sheep (LFA)	9.6	22.2	8.7	35.1	0.0	3.9	8.7	3.9	7.7
Specialist Beef (LFA)	21.8	5.7	6.1	15.8	11.9	11.2	9.7	12.1	5.5
Cattle and Sheep (LFA)	17.9	14.1	17.0	13.0	11.1	8.1	8.1	7.6	3.1
Cereals	27.3	7.3	8.3	11.4	6.0	6.2	3.9	25.6	4.0
General cropping	12.2	1.3	4.9	13.5	8.3	10.9	21.9	11.4	15.6
Dairy	36.8	3.3	0.0	6.6	11.0	4.9	3.3	17.6	16.5
Lowground cattle and sheep	26.5	7.7	9.8	21.6	4.9	9.8	8.9	6.8	4.1
Mixed	17.3	9.5	1.7	10.7	13.9	5.8	8.1	27.4	5.5
<b>All farm types</b>	<b>19</b>	<b>9</b>	<b>7</b>	<b>17</b>	<b>9</b>	<b>8</b>	<b>10</b>	<b>14</b>	<b>8</b>



Table 4: Average cropping and stocking, output, inputs, and Farm Business Income by type of farm: 2012-13

Type of farm	Specialist Sheep (LFA)	Specialist Beef (LFA)	Cattle and sheep (LFA)	Cereals	General Cropping	Dairy	Lowland Cattle and Sheep	Mixed	All Farm Types
<b>Number of farms in sample</b>	<b>42</b>	<b>135</b>	<b>53</b>	<b>55</b>	<b>61</b>	<b>51</b>	<b>29</b>	<b>74</b>	<b>500</b>
Average size of business (SLR)	3	2	4	2	3	5	3	3	3
Average size of farm (hectares)	676	190	512	186	176	143	144	209	294
Area of cereals (hectares)	0	11	4	124	101	7	18	84	41
Area of potatoes (hectares)	0	0	0	0	18	0	0	1	3
Area of oilseed rape (hectares)	0	0	0	15	9	0	0	5	3
Area of other crops (hectares)	0	0	0	5	9	0	0	1	2
Area of fodder	0	2	2	3	3	9	3	3	2
Area of grass	65	111	116	35	30	115	97	89	83
Number of ewes	560	183	662	15	35	25	245	78	232
Number of suckler cows	7	88	54	9	10	2	51	51	40
Number of dairy cows	0	2	0	0	0	153	0	2	12
<i>Output yield per dairy cow (ltrs)</i>						6,851			
<i>Revenue value pence per litre</i>						28.10			
Number of other cattle	10	141	68	32	32	190	136	138	92
Headcount of unpaid workers	1.6	2.0	2.0	1.7	2.1	2.4	1.9	2.1	2.0
Number of unpaid workers (FTE)	1.2	1.5	1.6	1.3	1.4	2.0	1.5	1.6	1.5
<b>Average output £ per farm</b>									
Total crop output	1,058	10,662	3,490	159,440	213,318	8,245	16,466	106,833	62,272
Total livestock output	35,308	106,371	91,143	21,976	23,537	379,843	104,146	112,700	95,192
Miscellaneous output	19,369	9,074	7,446	22,155	25,392	8,186	8,287	13,704	14,510
<b>Total average output</b>	<b>55,734</b>	<b>126,106</b>	<b>102,079</b>	<b>203,570</b>	<b>262,246</b>	<b>396,274</b>	<b>128,899</b>	<b>233,236</b>	<b>171,974</b>
<b>Subsidy and Payments</b>	<b>36,303</b>	<b>53,611</b>	<b>55,323</b>	<b>44,690</b>	<b>39,461</b>	<b>41,444</b>	<b>40,862</b>	<b>54,189</b>	<b>46,572</b>
<b>Average inputs - £ per farm</b>									
Crop expenses	4,677	19,490	11,454	71,021	72,770	31,521	20,993	55,460	33,940
Livestock expenses	19,281	51,152	48,698	14,396	14,349	192,632	58,532	57,264	49,035
Other fixed costs	48,527	83,227	77,520	150,721	164,061	170,929	72,512	143,773	107,778
<b>Total average inputs</b>	<b>72,485</b>	<b>153,869</b>	<b>137,672</b>	<b>236,138</b>	<b>251,180</b>	<b>395,082</b>	<b>152,038</b>	<b>256,497</b>	<b>190,753</b>
<b>Diversification Margin</b>	<b>2,693</b>	<b>1,073</b>	<b>719</b>	<b>6,521</b>	<b>4,358</b>	<b>2,679</b>	<b>121</b>	<b>3,774</b>	<b>2,658</b>
of which: Diversification Output	3,601	3,484	3,456	11,976	17,536	6,035	2,596	5,816	6,581
Diversification Input	908	2,411	2,736	5,455	13,178	3,355	2,475	2,042	3,923
<b>FARM BUSINESS INCOME (FBI)</b>	<b>22,244</b>	<b>26,922</b>	<b>20,449</b>	<b>18,643</b>	<b>54,885</b>	<b>45,316</b>	<b>17,844</b>	<b>34,702</b>	<b>30,450</b>
FBI per unpaid worker (FTE)	18,384	18,068	12,942	14,341	39,486	22,887	11,976	21,290	20,574
<b>Output:Input ratio (including subsidies)</b>	<b>1.31</b>	<b>1.17</b>	<b>1.15</b>	<b>1.08</b>	<b>1.22</b>	<b>1.11</b>	<b>1.12</b>	<b>1.14</b>	<b>1.16</b>
<b>Output:Input ratio (excluding subsidies)</b>	<b>0.81</b>	<b>0.83</b>	<b>0.75</b>	<b>0.89</b>	<b>1.06</b>	<b>1.01</b>	<b>0.85</b>	<b>0.92</b>	<b>0.92</b>
<b>Off farm income (OFI)</b>	<b>8,928</b>	<b>8,610</b>	<b>11,404</b>	<b>8,487</b>	<b>11,665</b>	<b>4,675</b>	<b>8,633</b>	<b>11,277</b>	<b>9,407</b>
OFI per unpaid worker (FTE)	7,379	5,779	7,217	6,528	8,392	2,361	5,794	6,918	6,356

Table 5 Percentage distribution of farms according to farm business incomes per unpaid labour (FTE), relative to the minimum agricultural wage (MAW): 2012-13 (un-weighted sample data)

Type of farm	Farm Business Income in 2012/13					
	<£0	≥£0 <MAW	≥MAW <2 x MAW	≥2 x MAW <5 x MAW	≥5 x MAW <10 x MAW	≥10 x MAW
Specialist sheep (LFA)	16.7	38.1	16.7	11.9	14.3	2.4
Specialist beef (LFA)	20.0	23.7	23.0	25.9	5.9	1.5
Cattle and sheep (LFA)	18.9	34.0	30.2	13.2	3.8	0.0
Cereals	25.5	21.8	12.7	14.6	21.8	3.6
General cropping	11.5	14.8	19.7	31.2	8.2	14.8
Dairy	33.3	11.8	19.6	17.7	9.8	7.8
Lowground cattle and sheep	24.1	27.6	20.7	24.1	3.5	0.0
Mixed	17.6	16.2	18.9	39.2	4.1	4.1
<b>All farm types</b>	<b>20.4</b>	<b>22.6</b>	<b>20.6</b>	<b>23.8</b>	<b>8.4</b>	<b>4.2</b>

Minimum Agricultural Wage is £6.68 per hour

≥ greater than or equal to

< less than

Table 6a Farm business income, outputs and inputs performance bands by quartile: 2012-13

Type of farm	Specialist Sheep (LFA)			Specialist Beef (LFA)			Cattle and sheep (LFA)			Cereals			General Cropping		
	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%
<b>Number of farms in sample</b>	<b>11</b>	<b>42</b>	<b>11</b>	<b>34</b>	<b>135</b>	<b>34</b>	<b>14</b>	<b>53</b>	<b>14</b>	<b>14</b>	<b>55</b>	<b>14</b>	<b>16</b>	<b>61</b>	<b>16</b>
Average size of business (SLR)	2	3	3	2	2	3	4	4	4	2	2	2	3	3	4
Average size of farm (hectares)	465	676	723	166	190	225	707	512	477	212	186	195	166	176	198
Area of cereals (hectares)	1	0	0	7	11	18	4	4	6	133	124	136	94	101	123
Area of potatoes (hectares)	0	0	0	0	0	0	0	0	0	0	0	0	13	18	25
Area of oilseed rape (hectares)	0	0	0	0	0	0	0	0	0	21	15	14	10	9	11
Area of other crops (hectares)	0	0	0	0	0	0	2	0	0	9	5	1	8	9	10
Area of fodder	1	0	0	2	2	1	1	2	2	2	3	2	4	3	1
Area of grass	67	65	77	108	111	122	107	116	141	40	35	33	37	30	25
Number of ewes	545	560	647	160	183	147	622	662	770	0	15	0	28	35	14
Number of suckler cows	7	7	12	97	88	107	51	54	52	26	9	6	17	10	4
Number of dairy cows	0	0	0	1	2	2	0	0	0	0	0	0	0	0	0
Output yield per dairy cow (ltrs)															
Revenue value pence per litre															
Number of other cattle	12	10	16	133	141	176	53	68	81	43	32	53	67	32	31
Headcount of unpaid workers	1.5	1.6	1.4	2.2	2.0	1.7	2.3	2.0	2.2	1.4	1.7	1.9	2.1	2.1	2.8
Number of unpaid workers (FTE)	1.2	1.2	1.2	1.7	1.5	1.4	1.7	1.6	1.8	1.3	1.3	1.3	1.4	1.4	2.1
<b>Average output £ per farm</b>															
Total crop output	1,934	1,058	670	7,928	10,662	16,247	2,291	3,490	9,633	151,372	159,440	198,943	139,493	213,318	343,091
Total livestock output	28,821	35,308	50,551	85,734	106,371	134,541	73,883	91,143	124,478	20,959	21,976	42,893	46,694	23,537	16,441
Miscellaneous output	3,670	19,369	81,906	14,247	9,074	6,464	8,364	7,446	3,999	30,761	22,155	12,878	12,571	25,392	89,251
<b>Total average output</b>	<b>34,425</b>	<b>55,734</b>	<b>133,128</b>	<b>107,908</b>	<b>126,106</b>	<b>157,251</b>	<b>84,538</b>	<b>102,079</b>	<b>138,111</b>	<b>203,092</b>	<b>203,570</b>	<b>254,714</b>	<b>198,758</b>	<b>262,246</b>	<b>448,782</b>
<b>Subsidy and Payments</b>	<b>28,333</b>	<b>36,303</b>	<b>53,844</b>	<b>47,956</b>	<b>53,611</b>	<b>64,672</b>	<b>53,488</b>	<b>55,323</b>	<b>68,727</b>	<b>50,510</b>	<b>44,690</b>	<b>54,787</b>	<b>39,024</b>	<b>39,461</b>	<b>39,901</b>
<b>Average inputs - £ per farm</b>															
Crop expenses	4,473	4,677	9,656	20,089	19,490	20,940	10,900	11,454	15,969	81,898	71,021	76,019	62,861	72,770	105,045
Livestock expenses	20,397	19,281	23,001	53,967	51,152	54,414	47,051	48,698	56,799	14,649	14,396	27,119	35,779	14,349	11,355
Other fixed costs	44,588	48,527	85,378	93,696	83,227	81,738	84,337	77,520	80,663	204,548	150,721	120,448	138,269	164,061	259,679
<b>Total average inputs</b>	<b>69,458</b>	<b>72,485</b>	<b>118,035</b>	<b>167,752</b>	<b>153,869</b>	<b>157,092</b>	<b>142,288</b>	<b>137,672</b>	<b>153,431</b>	<b>301,095</b>	<b>236,138</b>	<b>223,585</b>	<b>236,909</b>	<b>251,180</b>	<b>376,079</b>
<b>Diversification Margin</b>	<b>1,795</b>	<b>2,693</b>	<b>10,321</b>	<b>127</b>	<b>1,073</b>	<b>863</b>	<b>3,495</b>	<b>719</b>	<b>4,094</b>	<b>2,772</b>	<b>6,521</b>	<b>4,880</b>	<b>376</b>	<b>4,358</b>	<b>5,611</b>
of which: Diversification Output	2,638	3,601	12,001	1,376	3,484	1,991	2,678	3,456	5,463	7,336	11,976	10,861	2,916	17,536	9,767
Diversification Input	844	908	1,680	1,503	2,411	1,128	6,173	2,736	1,369	4,564	5,455	5,981	3,292	13,178	4,156
<b>FARM BUSINESS INCOME (FBI)</b>	<b>- 4,905</b>	<b>22,244</b>	<b>79,257</b>	<b>- 12,014</b>	<b>26,922</b>	<b>65,694</b>	<b>- 7,758</b>	<b>20,449</b>	<b>57,500</b>	<b>- 44,720</b>	<b>18,643</b>	<b>90,796</b>	<b>497</b>	<b>54,885</b>	<b>118,215</b>
FBI per unpaid worker (FTE)	- 4,122	18,384	68,325	- 7,194	18,068	47,952	- 4,674	12,942	32,670	- 35,492	14,341	68,267	360	39,486	55,762
<b>Output:Input ratio (including subsidies)</b>	<b>0.9</b>	<b>1.3</b>	<b>1.7</b>	<b>0.9</b>	<b>1.2</b>	<b>1.4</b>	<b>0.9</b>	<b>1.1</b>	<b>1.4</b>	<b>0.9</b>	<b>1.1</b>	<b>1.4</b>	<b>1.0</b>	<b>1.2</b>	<b>1.3</b>
<b>Output:Input ratio (excluding subsidies)</b>	<b>0.5</b>	<b>0.8</b>	<b>1.2</b>	<b>0.6</b>	<b>0.8</b>	<b>1.0</b>	<b>0.6</b>	<b>0.7</b>	<b>0.9</b>	<b>0.7</b>	<b>0.9</b>	<b>1.2</b>	<b>0.8</b>	<b>1.1</b>	<b>1.2</b>
<b>Off farm income (OFI)</b>	<b>15,341</b>	<b>8,928</b>	<b>5,521</b>	<b>12,079</b>	<b>8,610</b>	<b>7,701</b>	<b>10,683</b>	<b>11,404</b>	<b>11,969</b>	<b>8,182</b>	<b>8,487</b>	<b>8,734</b>	<b>14,170</b>	<b>11,665</b>	<b>14,252</b>
OFI per unpaid worker (FTE)	12,892	7,379	4,760	7,233	5,779	5,621	6,436	7,217	6,800	6,493	6,528	6,567	10,268	8,392	6,723

Table 6b Farm business income, outputs and inputs performance bands by quartile: 2012-13

Type of farm	Dairy			Lowland Cattle and Sheep			Mixed			All Farm Types		
	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%	Lower 25%	Average	Upper 25%
<b>Performance band</b>												
<b>Number of farms in sample</b>	13	51	13	8	29	8	19	74	19	125	500	125
Average size of business (SLR)	5	5	6	2	3	3	3	3	3	3	3	3
Average size of farm (hectares)	164	143	178	86	144	166	267	209	227	284	294	402
Area of cereals (hectares)	2	7	5	10	18	28	85	84	95	39	41	49
Area of potatoes (hectares)	0	0	0	0	0	0	1	1	1	2	3	3
Area of oilseed rape (hectares)	0	0	0	0	0	0	6	5	5	3	3	4
Area of other crops (hectares)	2	0	0	0	0	0	1	1	0	3	2	1
Area of fodder	12	9	13	4	3	4	4	3	3	4	2	3
Area of grass	130	115	142	64	97	105	99	89	116	85	83	97
Number of ewes	53	25	19	233	245	223	149	78	36	240	232	288
Number of suckler cows	2	2	3	42	51	88	53	51	50	42	40	45
Number of dairy cows	167	153	224	0	0	0	0	2	5	11	12	14
<i>Output yield per dairy cow (ltrs)</i>	6,244	6,851	7,663									
<i>Revenue value pence per litre</i>	28.54	28.10	28.64									
Number of other cattle	203	190	247	57	136	263	133	138	187	86	92	125
Headcount of unpaid workers	2.5	2.4	2.5	1.8	1.9	2.2	2.5	2.1	2.5	2.1	2.0	2.1
Number of unpaid workers (FTE)	2.1	2.0	2.0	1.3	1.5	1.6	2.0	1.6	1.8	1.6	1.5	1.5
<b>Average output £ per farm</b>												
Total crop output	3,079	8,245	8,841	6,681	16,466	25,651	96,691	106,833	121,170	48,165	62,272	83,131
Total livestock output	357,950	379,843	618,345	56,838	104,146	163,313	88,778	112,700	142,472	79,759	95,192	123,099
Miscellaneous output	6,840	8,186	6,120	4,033	8,287	55,588	19,149	13,704	12,351	11,790	14,510	37,994
<b>Total average output</b>	<b>367,869</b>	<b>396,274</b>	<b>633,306</b>	<b>67,552</b>	<b>128,899</b>	<b>244,552</b>	<b>204,617</b>	<b>233,236</b>	<b>275,993</b>	<b>139,714</b>	<b>171,974</b>	<b>244,223</b>
<b>Subsidy and Payments</b>	40,811	41,444	67,849	30,945	40,862	56,697	53,529	54,189	63,494	43,087	46,572	62,840
<b>Average inputs - £ per farm</b>												
Crop expenses	31,563	31,521	41,613	14,490	20,993	35,305	54,756	55,460	58,911	33,146	33,940	41,618
Livestock expenses	215,149	192,632	276,801	43,713	58,532	98,081	54,088	57,264	60,107	52,225	49,035	55,584
Other fixed costs	188,569	170,929	217,177	53,878	72,512	111,334	174,229	143,773	139,779	112,031	107,778	127,792
<b>Total average inputs</b>	<b>435,282</b>	<b>395,082</b>	<b>535,591</b>	<b>112,082</b>	<b>152,038</b>	<b>244,720</b>	<b>283,073</b>	<b>256,497</b>	<b>258,797</b>	<b>197,402</b>	<b>190,753</b>	<b>224,994</b>
<b>Diversification Margin</b>	- 59	2,679	13,086	- 3,390	121	1,805	12,374	3,774	2,073	289	2,658	5,957
of which: Diversification Output	3,991	6,035	17,063	1,591	2,596	2,499	14,584	5,816	4,778	3,064	6,581	9,275
Diversification Input	4,050	3,355	3,977	4,980	2,475	694	2,210	2,042	2,705	2,775	3,923	3,318
<b>FARM BUSINESS INCOME (FBI)</b>	- 26,662	45,316	178,649	- 16,975	17,844	58,335	- 12,552	34,702	82,763	- 14,312	30,450	88,026
FBI per unpaid worker (FTE)	- 12,636	22,887	91,148	- 12,668	11,976	36,009	- 6,437	21,290	46,496	- 9,174	20,574	60,708
<b>Output:Input ratio (including subsidies)</b>	0.9	1.1	1.3	0.8	1.1	1.2	1.0	1.1	1.3	0.9	1.2	1.4
<b>Output:Input ratio (excluding subsidies)</b>	0.8	1.0	1.2	0.6	0.8	1.0	0.8	0.9	1.1	0.7	0.9	1.1
<b>Off farm income (OFI)</b>	6,017	4,675	4,869	9,631	8,633	4,920	15,367	11,277	8,297	13,041	9,407	8,620
OFI per unpaid worker (FTE)	2,852	2,361	2,484	7,187	5,794	3,037	7,881	6,918	4,661	8,360	6,356	5,945

Table 7 Farm Business Income by Cost Centres: 2011-13

		Cost Centre (£ per Farm)											
		Agriculture		Agri-environment		Diversification		Contracting		Direct Payment		Farm Business (£ per Farm)	
		2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13
<b>Specialist sheep (LFA)</b>	Total Output	52,082	50,569	12,154	12,433	6,593	3,601	2,407	4,993	27,460	24,042	100,696	95,638
	Total Costs	70,584	71,472	164	187	1,087	908	690	786	15	41	72,540	73,393
	<b>Income</b>	<b>-18,502</b>	<b>-20,902</b>	<b>11,990</b>	<b>12,246</b>	<b>5,506</b>	<b>2,693</b>	<b>1,717</b>	<b>4,207</b>	<b>27,445</b>	<b>24,001</b>	<b>28,156</b>	<b>22,245</b>
<b>Specialist beef (LFA)</b>	Total Output	123,138	119,863	11,765	11,411	3,049	3,484	5,436	6,292	44,728	42,152	188,115	183,202
	Total Costs	140,536	149,222	351	410	2,000	2,411	2,989	4,132	60	105	145,936	156,280
	<b>Income</b>	<b>-17,398</b>	<b>-29,359</b>	<b>11,414</b>	<b>11,001</b>	<b>1,049</b>	<b>1,073</b>	<b>2,446</b>	<b>2,161</b>	<b>44,668</b>	<b>42,046</b>	<b>42,179</b>	<b>26,921</b>
<b>Cattle and sheep (LFA)</b>	Total Output	108,348	96,871	17,875	17,868	3,983	3,456	4,630	4,396	42,154	38,266	176,990	160,857
	Total Costs	133,173	134,551	196	874	2,831	2,736	1,410	2,176	158	70	137,768	140,408
	<b>Income</b>	<b>-24,825</b>	<b>-37,680</b>	<b>17,679</b>	<b>16,994</b>	<b>1,152</b>	<b>719</b>	<b>3,220</b>	<b>2,220</b>	<b>41,996</b>	<b>38,196</b>	<b>39,221</b>	<b>20,449</b>
<b>Cereals</b>	Total Output	202,330	187,715	2,659	2,898	10,170	11,976	24,808	15,784	42,060	41,864	282,027	260,236
	Total Costs	208,542	226,255	44	556	3,255	5,455	10,055	9,228	59	98	221,955	241,593
	<b>Income</b>	<b>-6,212</b>	<b>-38,540</b>	<b>2,615</b>	<b>2,342</b>	<b>6,915</b>	<b>6,521</b>	<b>14,753</b>	<b>6,555</b>	<b>42,001</b>	<b>41,765</b>	<b>60,072</b>	<b>18,643</b>
<b>General cropping</b>	Total Output	265,889	244,835	2,246	2,577	14,622	17,536	16,156	17,945	39,961	36,349	338,874	319,243
	Total Costs	270,809	241,367	383	978	9,270	13,178	7,670	8,785	43	50	288,177	264,358
	<b>Income</b>	<b>-4,920</b>	<b>3,468</b>	<b>1,862</b>	<b>1,600</b>	<b>5,351</b>	<b>4,358</b>	<b>8,486</b>	<b>9,160</b>	<b>39,918</b>	<b>36,299</b>	<b>50,697</b>	<b>54,885</b>
<b>Dairy</b>	Total Output	386,935	393,892	2,062	2,128	5,527	6,034	1,888	2,511	40,032	39,187	436,444	443,752
	Total Costs	351,731	393,941	59	159	1,909	3,355	588	964	69	18	354,357	398,437
	<b>Income</b>	<b>35,204</b>	<b>-48</b>	<b>2,002</b>	<b>1,969</b>	<b>3,618</b>	<b>2,679</b>	<b>1,300</b>	<b>1,547</b>	<b>39,963</b>	<b>39,169</b>	<b>82,087</b>	<b>45,315</b>
<b>Lowland cattle and sheep</b>	Total Output	127,182	127,886	4,206	3,706	2,680	2,596	831	734	41,621	37,434	176,520	172,357
	Total Costs	140,811	151,518	33	53	1,236	2,475	472	249	369	218	142,921	154,512
	<b>Income</b>	<b>-13,628</b>	<b>-23,631</b>	<b>4,173</b>	<b>3,653</b>	<b>1,444</b>	<b>121</b>	<b>358</b>	<b>486</b>	<b>41,252</b>	<b>37,216</b>	<b>33,599</b>	<b>17,844</b>
<b>Mixed</b>	Total Output	210,810	225,818	4,900	5,183	6,162	5,816	8,558	7,655	50,897	48,768	281,328	293,241
	Total Costs	223,995	250,333	333	448	2,399	2,042	5,511	5,625	60	91	232,298	258,539
	<b>Income</b>	<b>-13,184</b>	<b>-24,515</b>	<b>4,567</b>	<b>4,735</b>	<b>3,763</b>	<b>3,774</b>	<b>3,047</b>	<b>2,031</b>	<b>50,837</b>	<b>48,677</b>	<b>49,029</b>	<b>34,702</b>
<b>All types</b>	Total Output	167,350	164,124	8,159	8,190	6,500	6,581	7,856	7,851	41,028	38,381	230,893	225,126
	Total Costs	178,346	186,011	239	467	3,010	3,923	3,720	4,193	79	82	185,394	194,676
	<b>Income</b>	<b>-10,996</b>	<b>-21,887</b>	<b>7,919</b>	<b>7,722</b>	<b>3,491</b>	<b>2,658</b>	<b>4,137</b>	<b>3,659</b>	<b>40,949</b>	<b>38,298</b>	<b>45,499</b>	<b>30,450</b>

Table 8: Number of diversified activities and average income in FAS sample (2012-13 prices) 2009-10 to 2012-13

	2009-10		2010-11		2011-12		2012-13	
	Number	Average Income (£)	Number	Average Income (£)	Number	Average Income (£)	Number	Average Income (£)
<b>All</b>	<b>280</b>	<b>7,058</b>	<b>305</b>	<b>5,833</b>	<b>333</b>	<b>5,229</b>	<b>366</b>	<b>3,757</b>
Processing and retailing of farm produce	7	3,020	11	288	7	4,224	7	6,246
Recreation	20	1,353	19	2,169	19	1,518	13	1,492
Renting out buildings - not including tourist accommodation	170	5,900	173	5,922	166	6,499	164	5,737
Tourist Accomodation and Catering	18	3,303	16	-1,268	16	4,232	16	1,706
Mobile Phone Masts	20	6,712	23	6,670	25	6,328	23	6,982
Wind Turbines	11	31,630	28	4,763	29	1,026	37	-6,637
Micro Electric Generation	n/a	n/a	n/a	n/a	12	-4,056	35	-2,863
Other Miscellaneous receipts	34	11,271	35	12,682	59	6,852	71	7,452

Table 9 Diversified activity and incomes (matched sample) at 2012-13 prices: 2009-10 to 2012-13

	2009-10	2010-11	2011-12	2012-13
Total number of farms in matched sample	431	431	431	431
Percentage of farms engaged in diversified activity	46%	48%	47%	50%
Average number of diversified activities on farms with any diversified activity	1.2	1.4	1.4	1.5
Average diversified income of farms with diversified activity	£7,046	£7,806	£7,723	£5,944
Average diversified income of farms with diversified activity (% of FBI)	15%	11%	12%	18%
Average FBI of farms with diversified activity	£46,972	£68,059	£65,453	£33,938
Average FBI of farms without diversified activity	£39,078	£44,771	£43,227	£33,719

Table 10a Average opening and closing balance sheets by tenure and type of farm: 2012-13

Tenure of farm	Type of farm	Specialist sheep (LFA)		Specialist beef (LFA)		Cattle and sheep (LFA)		Cereals		General cropping	
		Valuation (£/farm)		Valuation (£/farm)		Valuation (£/farm)		Valuation (£/farm)		Valuation (£/farm)	
		Opening	Closing	Opening	Closing	Opening	Closing	Opening	Closing	Opening	Closing
	<b>Sample Size</b>	21		60		23		24		27	
<b>Owner-occupied farms</b>	Total assets	937,590	932,884	1,276,710	1,287,283	1,687,248	1,685,751	2,433,796	2,415,626	2,435,147	2,402,085
	Total external liabilities	78,037	72,919	105,112	107,841	164,313	166,844	163,421	161,229	181,009	190,937
	<b>Net worth</b>	<b>859,553</b>	<b>859,965</b>	<b>1,171,598</b>	<b>1,179,442</b>	<b>1,522,935</b>	<b>1,518,907</b>	<b>2,270,375</b>	<b>2,254,397</b>	<b>2,254,138</b>	<b>2,211,147</b>
	<i>Liabilities as a percentage of assets</i>	8.3	7.8	8.2	8.4	9.7	9.9	6.7	6.7	7.4	7.9
	<b>Sample Size</b>	9		32		15		9		11	
<b>Tenanted farms</b>	Total assets	230,584	215,246	420,141	410,819	321,330	319,552	702,035	699,679	364,406	374,469
	Total external liabilities	10,405	17,320	43,912	51,491	53,488	56,053	44,426	31,467	57,802	84,233
	<b>Net worth</b>	<b>220,179</b>	<b>197,926</b>	<b>376,230</b>	<b>359,328</b>	<b>267,841</b>	<b>263,499</b>	<b>657,609</b>	<b>668,212</b>	<b>306,604</b>	<b>290,236</b>
	<i>Liabilities as a percentage of assets</i>	4.5	8.0	10.5	12.5	16.6	17.5	6.3	4.5	15.9	22.5
	<b>Sample Size</b>	12		42		15		19		19	
<b>Mixed tenure farms</b>	Total assets	818,981	891,233	1,290,805	1,321,145	1,011,854	1,024,362	2,236,184	2,213,349	2,642,065	2,635,990
	Total external liabilities	195,804	236,411	127,917	145,200	144,772	149,967	147,363	149,257	272,570	270,348
	<b>Net worth</b>	<b>623,176</b>	<b>654,822</b>	<b>1,162,888</b>	<b>1,175,944</b>	<b>867,081</b>	<b>874,395</b>	<b>2,088,821</b>	<b>2,064,092</b>	<b>2,369,495</b>	<b>2,365,642</b>
	<i>Liabilities as a percentage of assets</i>	23.9	26.5	9.9	11.0	14.3	14.6	6.6	6.7	10.3	10.3
	<b>Sample Size</b>	42		134		53		52		57	
<b>All Tenures</b>	Total assets	686,181	688,848	1,120,543	1,130,528	1,081,404	1,082,559	2,075,735	2,060,095	2,122,786	2,099,962
	Total external liabilities	72,274	77,626	97,362	103,263	122,079	125,145	138,534	134,723	171,877	183,042
	<b>Net worth</b>	<b>613,907</b>	<b>611,222</b>	<b>1,023,181</b>	<b>1,027,265</b>	<b>959,325</b>	<b>957,414</b>	<b>1,937,201</b>	<b>1,925,372</b>	<b>1,950,909</b>	<b>1,916,920</b>
	<i>Liabilities as a percentage of assets</i>	10.5	11.3	8.7	9.1	11.3	11.6	6.7	6.5	8.1	8.7

c' cell values have been suppressed due to small sample sizes.

Table 10b Average opening and closing balance sheets by tenure and type of farm: 2012-13 (continued)

Tenure of farm	Type of farm	Dairy		Lowland cattle and sheep		Mixed		All farm types	
		Valuation (£/farm)		Valuation (£/farm)		Valuation (£/farm)		Valuation (£/farm)	
		Opening	Closing	Opening	Closing	Opening	Closing	Opening	Closing
	<b>Sample Size</b>	<b>25</b>		<b>c</b>		<b>27</b>		<b>218</b>	
<b>Owner-occupied farms</b>	Total assets	1,995,753	2,033,639	c	c	2,506,367	2,464,055	1,785,375	1,780,222
	Total external liabilities	259,121	286,351	c	c	161,500	155,484	143,801	150,214
	<b>Net worth</b>	<b>1,736,632</b>	<b>1,747,289</b>	<b>c</b>	<b>c</b>	<b>2,344,867</b>	<b>2,308,571</b>	<b>1,641,574</b>	<b>1,630,008</b>
	<i>Liabilities as a percentage of assets</i>	13.0	14.1	c	c	6.4	6.3	8.1	8.4
	<b>Sample Size</b>	<b>4</b>		<b>c</b>		<b>12</b>		<b>99</b>	
<b>Tenanted farms</b>	Total assets	692,576	922,760	c	c	465,056	434,657	393,358	393,824
	Total external liabilities	241,402	419,741	c	c	90,385	85,847	52,120	65,484
	<b>Net worth</b>	<b>451,175</b>	<b>503,019</b>	<b>c</b>	<b>c</b>	<b>374,671</b>	<b>348,810</b>	<b>341,238</b>	<b>328,340</b>
	<i>Liabilities as a percentage of assets</i>	34.9	45.5	c	c	19.4	19.8	13.3	16.6
	<b>Sample Size</b>	<b>21</b>		<b>c</b>		<b>33</b>		<b>171</b>	
<b>Mixed tenure farms</b>	Total assets	2,463,978	2,508,314	c	c	1,949,032	2,049,607	1,545,908	1,581,925
	Total external liabilities	242,760	271,034	c	c	309,566	345,502	189,986	209,102
	<b>Net worth</b>	<b>2,221,218</b>	<b>2,237,280</b>	<b>c</b>	<b>c</b>	<b>1,639,465</b>	<b>1,704,105</b>	<b>1,355,921</b>	<b>1,372,823</b>
	<i>Liabilities as a percentage of assets</i>	9.9	10.8	c	c	15.9	16.9	12.3	13.2
	<b>Sample Size</b>	<b>50</b>		<b>28</b>		<b>72</b>		<b>488</b>	
<b>All Tenures</b>	Total assets	1,889,690	1,953,682	1,162,276	1,187,473	2,077,639	2,056,999	1,454,670	1,456,591
	Total external liabilities	254,534	301,720	103,343	142,024	169,557	169,556	130,865	140,572
	<b>Net worth</b>	<b>1,635,157</b>	<b>1,651,962</b>	<b>1,058,933</b>	<b>1,045,449</b>	<b>1,908,082</b>	<b>1,887,443</b>	<b>1,323,805</b>	<b>1,316,019</b>
	<i>Liabilities as a percentage of assets</i>	13.5	15.4	8.9	12.0	8.2	8.2	9.0	9.7

c' cell values have been suppressed due to small sample sizes.



Table 11 Trends in NFI (2012-13 prices) by farm type<sup>(1)(2)</sup>

	Specialist sheep (LFA)	Specialist beef (LFA)	Cattle and sheep (LFA)	Cereals	General cropping	Dairy	Lowland cattle and sheep	Mixed	All types
1991-92	12,846	11,348	16,747	9,834	17,238	36,297	15,052	11,916	15,854
1992-93	17,532	15,981	20,474	27,682	26,270	44,705	24,385	24,076	24,183
1993-94	18,403	18,091	22,783	23,161	29,824	49,674	25,067	27,641	26,338
1994-95	15,852	15,824	18,365	27,370	87,113	42,028	19,761	21,331	30,748
1995-96	18,241	18,477	21,471	37,290	60,211	51,271	16,714	31,220	32,502
1996-97	19,385	24,428	27,238	39,654	29,847	44,979	5,765	24,814	29,244
1997-98	10,450	10,803	8,955	8,046	2,125	19,062	5,407	4,753	7,819
1998-99	3,399	6,970	7,499	5,839	23,231	8,074	2,524	2,895	7,127
1999-00	1,995	6,921	2,922	6,785	308	2,325	3,445	6,308	3,870
2000-01	3,844	8,832	8,008	5,343	6,812	18,548	2,569	8,866	8,110
2001-02	139	17,470	15,408	90	8,676	42,388	21,800	13,917	13,674
2002-03	11,244	26,330	17,770	615	1,732	11,126	24,604	11,619	13,206
2003-04	12,183	25,963	26,890	21,201	31,559	28,322	25,078	27,906	24,755
2004-05	10,478	22,333	21,524	1,771	8,310	31,990	16,524	17,658	16,773
2005-06	5,666	14,972	13,911	3,633	9,749	25,379	11,656	17,110	12,872
2006-07	2,236	16,337	14,660	24,015	49,823	37,798	27,792	24,044	22,897
2007-08	13,815	18,931	21,307	57,452	71,809	60,336	18,075	29,345	35,298
2008-09	9,989	21,025	22,454	29,608	49,380	70,317	21,043	35,637	31,237
2009-10	20,557	33,885	29,750	891	2,748	48,375	23,452	19,686	22,325
2010-11	17,669	28,627	32,511	39,236	60,507	66,222	30,832	42,747	37,146
2011-12	20,613	34,666	32,246	45,273	35,757	77,160	22,944	38,322	35,931
2012-13	17,869	19,808	14,599	4,056	37,180	40,009	10,253	22,649	21,241

(1) Farm Classification groupings were revised in 1993 and re-calculated retrospectively. 1991/92 figures are the first available with the current grouping.

(2) 2009-13 Calculated using Standard Outputs

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