

	2005			
Gross Output	£			
Cattle sales	6,320			
Sheep sales	4,105			
		10,425		
Single Farm Payment	7,915			
Agri-environment	2,531			
LFASS	2,458			
Other RDP scheme	885			
		13,789		
TOTAL GROSS OUTPUT			24,214	
LESS Variable Costs				
Feed	3,000			
Silage	1,576			
Fertilisers & Lime	3,332			
Sundry L/Stock Expenses	2,740			
TOTAL VARIABLE COSTS			10,648	
GROSS MARGIN				13,566
LESS Fixed Costs				
Fuel & Electricity	400			
Machinery Repairs	5,549			
Machinery Depreciation	3,688			
Property Repairs	200			
General Overheads	1,582			
Rates	800			
Rent	200			
Bank/Building Society Interest	1,421			
TOTAL FIXED COSTS			13,440	
NET PROFIT (LOSS)				126

Labour requirement (based on standard data)

Enterprise	days per unit	total on holding	total labour
Beef cattle	1.5	30	45
Sheep (LFA)	0.525	190	99.75
Young sheep	0.325	40	13
Cereals	2.5	6	15
Silage	0.75	10	7.5
All Grassland at round grazings value	0.1875	80	15
Total days			195.25

SUMMARISED TRADING A/C – production only

	2005			
Gross Output	£			
Cattle sales	6,320			
Sheep sales	4,105			
			10,425	
Single Farm Payment	0			
Agri-environment	0			
LFASS	2,458			
Other RDP scheme	0			
			2,458	
TOTAL GROSS OUTPUT				12,883
LESS Variable Costs				
Feed	3,000			
Silage	1,576			
Fertilisers & Lime	3,332			
Sundry L/Stock Expenses	2,740			
TOTAL VARIABLE COSTS				10,648
GROSS MARGIN				<u>2,235</u>
LESS Fixed Costs				
Fuel & Electricity	400			
Machinery Repairs	5,549			
Machinery Depreciation	3,688			
Property Repairs	200			
General Overheads	582			
Rates	0			
Rent	0			
Bank/Building Society Interest	0			
TOTAL FIXED COSTS				10,019
NET PROFIT (LOSS)				<u>-7,784</u>

SUMMARISED TRADING A/C – rational decoupled system

	2005			
Gross Output	£			
Cattle sales	0			
Sheep sales	0			
			0	
Single Farm Payment	7,915			
Agri-environment	2,531			
LFASS	0			
Other RDP scheme	885			
			11,331	
TOTAL GROSS OUTPUT				11,331
LESS Variable Costs				
Feed	0			
Silage	0			
Fertilisers & Lime	0			
Sundry L/Stock Expenses	0			
TOTAL VARIABLE COSTS				0
GROSS MARGIN				11,331
LESS Fixed Costs				
Fuel & Electricity	0			
Machinery Repairs	0			
Machinery Depreciation	0			
Property Repairs	200			
General Overheads	1,000			
Rates	800			
Rent	200			
Bank/Building Society Interest	1,421			
TOTAL FIXED COSTS				3,621
NET PROFIT (LOSS)				7,710