

		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				<u>13,566</u>
 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)				<u>126</u>

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			2,235	
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)				-7,784

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	