

Extensive cattle finishing (£ per cow)						
	Bench marking	Bench marking	Bench marking	Bench marking	Comment	Action
	England LFA	England LFA	England LFA			
	Bottom third of herds	Average	Top third of herds	Your figures		
Output						
Stock sales	931.91	776.35	782.36		Finished animal	
Less stock purchases	659.87	518.49	495.06		Purchased store	
Subsidies (SCPS, BSPS, Slaughter premium, Extensification premium)	0.00	0.00	0.00		NB: from 2005 no longer to be included in budget - SFP	
Other produce	0.00	0.00	0.00			
Output (a.)	272.04	257.86	287.30	0.00	Margin for this enterprise variable as very dependant on store and finished prices, and cost of finishing feed if used	
Variable costs						
Concentrates	124.46	89.85	55.38			
Other feeds	9.24	8.44	2.78			
Forage	37.27	31.28	33.71		Hay, grass, silage, haylage	
Total feed and forage	170.97	129.57	91.87	0.00		
Vet & medicines	10.84	8.84	3.53			
Bedding	26.87	21.27	17.48		Straw	
Other costs	39.28	24.72	21.27		Transport, market expenses and levies, recording, consumable stores, e.g. tags, markers etc	
Total variable costs (b.)	247.96	184.40	134.15	0.00		
Gross margin (c.)	24.08	73.46	153.15	0.00	a. minus b.	
Fixed costs						
Labour	88.61	56.12	44.08		Wages, contract labour and casual wages; trained lookers can reduce this cost	
Power and machinery	81.93	54.81	38.53		Machinery repairs, depreciation & leasing, fuel, electricity, general contract and hire, tax and insurance	
Administration	46.96	27.12	19.23		Insurance, office costs (incl. Fees for professional services) and misc. sundries	
Property charges	44.09	28.65	19.53		Water, council tax, and farm and property repairs	
Land resource costs	39.30	23.55	11.06		Rent and rented land	
Machinery and fixtures	51.70	36.99	34.14		Machinery depreciation, fixtures depreciation, machinery and equipment leasing	
Finance costs	0.00	0.00	0.00		HP interest, mortgage interest, loan interest, current account charges and interest	
Total fixed costs (d.)	352.59	227.24	166.57	0.00		
Total costs	600.55	411.64	300.72	0.00	b. plus d.	
Net margin	-328.51	-153.78	-13.42	0.00	c. minus d.	
Non-cash costs						
Value of unpaid family labour	99.02	73.45	73.14			
Rental value of owned land	27.84	20.45	18.52			
Interest on working capital	18.59	15.25	14.93			
Total non-cash costs	145.45	109.15	106.59			
Net margin including non-cash costs	-473.96	-262.93	-120.01			
Physical performance						
Feeding period (days)	429.00	373.00	450.00			
Av carcassee weight (kg dwt)	316.20	320.20	339.80			
Weight at start (kg dwt)	171.90	183.60	158.10			
Weight at finish (kg dwt)	558.70	567.70	590.40			
Daily liveweight gain (kg dwt)	0.81	0.75	0.70			
Mortality (%)	3.36	2.37	1.03			
Prices						
Sale price (£/kg dwt)	1.75	1.76	1.95			
Purchase price (£/kg lwt)	1.70	1.48	1.23			
Concentrate price (£/tonne)	92.06	94.88	110.73			
Concentrate usage (kg/head)	1347.00	956.00	504.00			
N fertiliser use (kg per ha)	49.10	61.20	45.50			
Single Farm Payment						
CSS, ESA, OF and other payments						
Notes:						
Figures may be rounded upwards to nearest whole number						
Breed choice is crucial - comparisons between different breeds possible using Eblex BREEDS software						
Benchmarking groups are being organised by the Red Meat Industry Forum						
Estimated Breeding Value (EBV): rates bulls for a variety of features, e.g. growth rates, conformation - contact MLC Signet Breeding services, www.signetfbc.co.uk or 01908 844210 for more information						
Cross-bred cows boost output: use purebred bull on Luining, Blue-Grey, other?						
Improved cattle handling systems can reduce time spent handling cattle for routine husbandry tasks and reduce the risk of injury to both animal and handler						
Additional guidance from Paul Silcock, Cumulus countryside & rural consultants, PO Box 52, Moreton-in-Marsh, GL56 0ZU; 01608 652654; paul@cumulus-consultants.co.uk; www.cumulus-consultants.co.uk						