Crops, Environment and Land-Use Programme

Oak Park

CROPS COSTS AND RETURNS 2023

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CROP MARGINS

The Teagasc Crops Costs & Returns are intended as an indicative guide to crop margins; however land suitability, rotation, risk avoidance and husbandry skills must also be considered. As well as completing crop margins, all growers are strongly advised to complete a full financial appraisal of their business using the Teagasc Profit Monitor and Teagasc Machinery Costs Calculator.

There is little difference in margins between the feed cereals. Non-cereal break crops offer benefits in terms of rotation, workload and risk-spreading but the sale of inter-farm produce needs careful planning to ensure profitable crops. In the case of malting barley, food-grade oats and milling wheat, the availability of contracts and fulfillment of specific contract requirements such as specified varieties, quality parameters and input purchases need to be appraised in conjunction with the guideline margins here.

Under the new BISS and CRISS schemes, payments are decoupled from the crop being grown. Crop changes as a result of Crop Diversification (2 or 3-Crop Rule) need to be considered over at least a 5-year time frame, to avoid future rotational issues such as pest, weed or disease build-up. The land, on which you claim entitlements, must be maintained in "good agricultural and environmental condition" as heretofore.

Leasing entitlements; where a farmer doesn't have enough land to claim their entitlements, these surplus entitlements can be leased out without land to a farmer who has surplus land.

Note: The margins shown here do not include BISS, CRISS or Eco Scheme payments however straw prices are based on the Straw Incorporation Scheme for 2023 @ €250/ha it also includes oilseed rape @ €150/ha. For protein crops such as Beans/Peas the new Protein Crop subsidy (€7 million over 14,000 ha = €500/ha) is included. However this payment will be reduced if more than 14,000 ha are planted

For more information see **https://www.gov.ie/en/publication/114fb-new-cap-schemes-for-farmers/**

The following table will provide a guide for growers and land owners as to the value of conacre.

1	Entitlement Value (€/ha)	
2	Gross Margin achievable (€/ha)	
3	Land issues* e.g. fertility, pH, P, K, trace elements, grass-weeds, other additional costs (€/ha)	
4	Total available for rent + contribute to fixed costs + profit (€/ha) (1+2) - 3	

* Growers also need to evaluate potential costs due to Greening when considering land rental.

Material Costs

Level of yield has a major influence on profitability. Decisions on input strategies must be tailored for individual fields and farms. The prices of grain (+ other crop output) and fertilisers may vary considerably from those predicted. The fertiliser strategies contained within are guidelines only, hence growers are advised to complete a nutrient management plan and utilise organic manures where feasible. Timeliness and attention to detail in carrying out all operations are vital to maintaining profitability in crop production. All material costs should be optimised, consistent with good husbandry practices.

Machinery Costs

Investments in machinery require a thorough financial appraisal before any purchasing decision is taken. The cost of machinery is the second largest cost on tillage farms, typically about 25 - 30% of total growing costs and along with fertiliser and land rental account for approximately 70% of the total cost of growing crops. From a previous survey we found that total machinery costs on 14% of farms were higher than the estimated contractor costs, even before labour costs are taken into account. Machinery costs on tillage farms can be analysed using the Teagasc Machinery Cost Calculator which is available from your local Teagasc Tillage Advisor.

Teagasc has recently launched a new Machinery Sharing Template, which is a template that farmers can used to share some machinery in a way that can help to reduce costs increase access to labour. This template can be found on the Teagasc website at; **https://www.teagasc.ie/rural-economy/farm-management/collaborative-farming/machinery-sharing-template/**

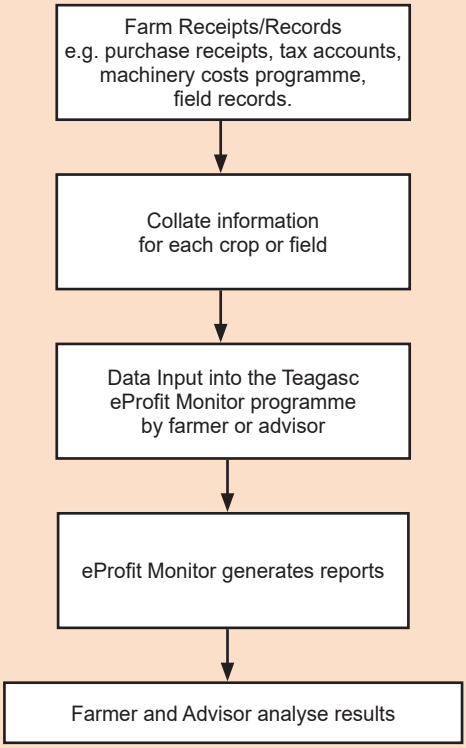
Fixed Costs

Fixed costs such as repairs and maintainance, insurance, car ESB & phone etc. (not incl. interest, machinery or land rental) are unique to each farm. The average fixed costs recorded in the Teagasc eProfit Monitor results is approximately €195/ha. This does not include the cost of stubble cultivation, which is now a requirement as per the Nitrates directive SI 113 of 2022. However the data from the eProfit Monitor results also show that there can be a large variation in fixed costs (€147 - 230/ha) depending on each individual situation. Therefore, since fixed costs are largely unique to each individual farm, all farmers should calculate their own costs rather than using standard industry figures. The eProfit Monitor can be used calculate these figures for farmers.

e-Profit Monitor

The Teagasc eProfit Monitor (ePM) is an online financial analysis tool that farmers can use to record the income and expenditure on farm for each specific enterprise and or crop in any given year. The ePM records both variable and fixed costs on the farm. The tool can help farmers to calculate both the gross and net profit of each individual crop on the own farm. The information is specific to the farmers own farm and the analysis simply shows what the farm made in terms of income from each crop and where your money was spent. The ePM records can then be used by the farmer to compare the performance of different crops on their own farm, these can also be compared against other farmers results with your advisor or in a discussion group format, they can also be compared against the national results which can be found here **https://www.teagasc.ie/crops/crops/reports--publications/crops-margins--ecrops/.** Farmers can then benchmark their own performance against their peers and then investigate areas in which they may improve. The results can also be compared over different years and in this way farmers can see trends in crop performance. For further details contact your local Teagasc office.

Four simple steps to farm completing EPM:



EXPLANATORY NOTES

Fixed or Overhead Costs per Hectare

Grassweed control (cultural/glyphosate) €39, Lime €25, Land maintainance, Car, ESB, Phone, regular hired labour & professional/agronomist fees etc. (Approx. €195/ha, Source Teagasc ePM)

VAT is excluded from input costs and outputs

A. INPUT COSTS: CEREAL CROPS €/ha

Seed: €750/t Blue Label (Extra dressings/ton: Latitude: €220 barley & wheat. Mn: €70)

Rate: W. Wheat - 170 kg/ha; W. Barley - 190 kg/ha
W + S Oats - 160 kg/ha; S. Barley & S. Wheat - 170 kg/ha

Fertiliser:	Total Fertiliser (kg/ha)			Fertiliser Bags (No. of 50kg bags/ha)			
	N	P	K	CAN + S	Cmpnd*	50% K	€/ha
W. Wheat	230	40	106	14.1	8.0	1.0	€980
W. Barley	190	38	98	11.3	7.5	1.0	€840
W. Oats	130	34	126	7.1	6.8	2.3	€708
S. Wheat	170	29	98	7.9	9.8	0.0	€751
S. Barley	145	28	100	6.2	9.4	-	€666
Malt Barley	135	28	100	5.5	9.4	-	€638
S. Oats	120	28	115	4.4	9.4	0.8	€633

CAN + S @ €800/t; ***S. Cereals** 13-6-20 @ €890/t; ***W. Cereals** 10-10-20 @ €915/t; 50% K @ 970/t
N = Index 1 + yield bonus; P & K = Index 3 + yield bonus. Based on SI No. 113 of 2022.

P & K Build Up – At soil Index 1& 2 additional P& K will cost approximately €190 & 96/ha respectively.

Herbicides:	W. Wheat €93/ha; W. Barley €109/ha; S Wheat & S Barley €86/ha; Oats €41/ha		
Fungicides:			**€/ha**
	Winter Wheat:		
	Leaf 4: Yellow rust control +/-		
	Leaf 3: Eyespot + B.S. + multisite		€245
	Flag leaf: Broad Spectrum (B.S.) + multisite		
	Ear: B.S. (incl. triazole) @ G.S. 51-60		
	Winter Barley:		
	G.S. 25-30: 1/2 rate (Triazole +SDHI) +/-		
	G.S. 31-33: 1/2 rate (Triazole + SDHI)		€145
	G.S. 39-49: B.S. (incl. triazole/SDHI + multisite)		
	S. Barley: 2 Fungicides (Triazole/SDHI/Strob/multisite) G.S. 30 & 37-49		€106
	S. Wheat: 3 Fungicides (Triazole/SDHI/Multisite) G.S. 30/31, 37/39, 51/60		€155
	W. Oats: Triazole + morph at T1+T2, Triazole + SDHI at T3		€145
	S. Oats: Reduced Rates W. Oats	=	€127
Insecticides:	Winter wheat: Red. Slug Pellets (€13/ha) + Aphicide		€21
	Winter barley: contact €7/ha x 1		€7
	Other Cereals: Aphicide (€5/ha)		€7
Growth Regulators:	W. Wheat, W & S Oats	=	€18
	Spring Wheat	=	€12
	Winter Barley	=	€34
Hire Machinery:	Plough (€100/ha), Till, Sow & Roll (€123/ha) (+ €25/ha press spring crops)		€223
	Spraying (@ €25.5/ha):		
	W. Wheat: Weeds + Aphids, PGR, Fungicide x 3	=	€128
	S. Wheat: Weeds + Aphids, PGR/Fungicide x 3	=	€103
	W. Barley: Weeds + Aphids, PGR/Fungicide x 3	=	€128
	S. Barley: Weeds + Aphids, Fungicide x 2	=	€77
	W. Oats: Weeds + Aphids, PGR/Fungicide x 3	=	€103
	Fertiliser Spreading (@ €17/ha)	=	€35-50
	Harvesting	=	€146
Interest 7%:	Seed + Fertiliser + 0.5 Agchem; Winter - 10 months; Spring - 6 months		

2023 CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ha)

	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
MATERIALS	**1484**	**1144**	**1275**	**993**	**978**	**1039**	**951**
Seed	128	133	141	128	136	120	125
Fertilisers	980	751	840	666	638	708	633
Sprays:							
Herbicides	93	86	109	86	86	41	41
Fungicides	245	155	145	106	111	145	127
Insecticides	21	7	7	7	7	7	7
Growth Regulators	18	12	34	0	0	18	18
HIRE MACHINERY	**563**	**556**	**563**	**509**	**509**	**515**	**534**
Plough, One-pass & Roll	223	242	223	242	242	223	242
Spraying	128	103	128	77	77	103	103
Fertiliser Spreading	65	65	65	44	44	44	44
Harvesting	146	146	146	146	146	146	146
MISCELLANEOUS	**153**	**98**	**136**	**87**	**83**	**117**	**82**
Interest (7%)	76	35	66	31	31	54	30
Transport (€7/Tonne)	77	63	70	56	53	63	53
TOTAL VARIABLE COSTS	**2199**	**1798**	**1974**	**1589**	**1569**	**1671**	**1568**
Break-even yield (grain only)	9.2	7.5	8.6	6.9	5.8	7.6	7.1
Cost per tonne @ reference yields see table on page 6 for details	200	200	197	199	209	186	196
Net Price (€/Tonne)	240	240	230	230	270	220	220
AID (BPS) = NOT included	0	0	0	0	0	0	0
Straw (€/ha)	250	250	300	250	250	250	250

Gross Margins (€//hectare)

(Incl. Straw)

Tonnes/hectare	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
6.5	**-390**	**11**	**-179**	**156**	**436**	**8**	**112**
7.5	**-150**	**251**	**51**	**386**	**706**	**228**	**332**
8.0	**-30**	**371**	**166**	**501**	**841**	**338**	**442**
9.0	**210**	**611**	**396**	**731**	**1111**	**558**	**662**
10.0	**450**	**851**	**626**	**961**	**1381**	**778**	
11.0	**690**		**856**			**998**	
12.0	**930**		**1086**				

*Crop margins are underlined for the various crop target yields. Fertiliser requirements are based on target yields
Totals may not agree due to rounding
An online version of this calculator is available at **https://www.teagasc.ie/crops/crops/**

B. INPUT COSTS: NON CEREAL CROPS €/ha

Fertilisers/ha

Beet:	1,000 kg Beet cmpnd @	€910 /t	=	€910	€1,230
	400 kg CAN + S @	€800 /t	=	€320	
Maize:	620 kg 0-7-30 @	€920 /t	=	€570	€1,106
	670 kg CAN + S	€800 /t	=	€536	
Potatoes:	1235 kg 7.6.17 + S	€960 /t	=	€960	€1,120
	250 kg CAN	€800 /t	=	€160	
Beans/Peas:	200 kg 0-10-20	€920 /t		€184	€184
Winter OSR:	370 kg 10-10-20 @	€915 /t	=	€339	€800
	250 kg Urea @	€900 /t	=	€225	
	280 kg ASN @	€845 /t	=	€237	
Spring OSR:	370 kg 13-6-20 @	€890 /t	=	€329	€593
	330 kg CAN+S @	€800 /t	=	€264	

Interest 7%: Beet, Maize, WOSR & Potatoes = 7 Months; Beans = 6 Months; SOSR & Peas = 5 Months

Forward selling

The selling price of the grain is the principal driver of profitability on tillage farms however often prices at harvest are at their lowest. Most companies now offer farmers the opportunity to sell grain at different times of the year in order to reduce the risk of selling below cost. In order to forward sell growers need to know the cost of producing the grain on the farm. The tables below are based on the variable costs in this booklet and show the cost per tonne of producing grain at different yields excluding straw. Obviously the higher the yield the lower the cost per tonne will be as generally most crops receive a similar spend on inputs.

Estimated cereal costs/tonne excl. straw

T/ha	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
6.5	338	277	304	244	241	257	241
7.5	293	240	263	212	209	223	209
8	275	225	247	199	196	209	196
9	244	200	219	177	174	186	174
10	220	180	197	159	157	167	157
11	200		179				
12	183						

Costs per tonne excl. straw or protein payments

T/ha	Peas	Beans	Oilseed Rape	
			Winter	Spring
2.0	547	581	944	694
2.5	438	465	755	555
3.0	365	387	629	462
4.0	274	290	472	347
4.5	243	258	419	308
5.0	219	232	377	277
5.5	199	211	343	252
6.0	182	194	315	231

Note; Farmers should calculate the costs per tonne over the three most recent harvests before making any decision to forward sell. This will give a more realistic figure to base the calculations on. The calculation is based on the total variable costs, including machinery costs, divided by the average yield.

Note: Figures above based on total variable costs

2023 NON-CEREAL CROP MARGINS

Variable Costs excl. VAT (€ /hectare)

	FODDER Beet	Potatoes Main Crop	MAIZE Open	PEAS Feed	BEANS	OILSEED RAPE	
						Winter	Spring
MATERIALS	**1727**	**3672**	**1395**	**529**	**600**	**1179**	**750**
Seed	193	1750	209	164	219	100	110
Fertilisers	1230	1120	1106	184	184	800	593
Sprays:							
Herbicides	236	135	80	92	92	135	36
Fungicides	45	565	0	81	97	108	0
Insecticides	23	102	0	8	8	35	11
HIRE MACHINERY	**801**	**2918**	**802**	**506**	**506**	**630**	**597**
Plough, Till and Sow	303	845	380	242	242	223	242
Roll	0	0	0	19	19	19	19
Spray	103	462	26	77	77	128	77
Fertiliser Spreading	44	44	44	22	22	65	65
Swathing/Dessication	0	247	0	0	0	48	48
Harvesting (grading into store)	352	1320	352	146	146	146	146
MISCELLANEOUS	**585**	**5243**	**49**	**60**	**57**	**79**	**40**
Interest (7%)	60	128	49	13	18	41	19
Transport (€7/Tonne)**	525	315	0	35	39	32	21
Bird Control	0	0	0	12	0	6	0
Potato storage***	0	4800	0	0	0	0	0
TOTAL VARIABLE COSTS	**3114**	**11833**	**2246**	**1095**	**1162**	**1887**	**1387**
Break-even yield (excl. BPS)	62.3	39.5	40.8	4.1	4.5	3.3	2.4
Net Price (€ /Tonne)	50	300	55	270	260	570	570
(Protein Crops Scheme)	0	0	0	500	500	0	0
Straw	0	0	0	0	0	150	150

Gross Margins (€ /ha)*

Tonnes/hectare (Maize, beet & potatoes)	Tonnes/ha Pulses/OSR	BEET	Potatoes Main Crop	MAIZE	PEAS	BEANS	OILSEED RAPE	
							Winter	Spring
	2.0							-97
	2.5							188
35	3.0		-1333	-321		118	-27	473
40	4.0		167	-46	485	378	543	1043
45	4.5	-864	1667	226	620	508	828	1328
50	5.0	-614	3167	504	755	638	1113	
55	5.5	-364		779	890	768		
65	6.0	136		1329	1025	898		
70		386						
75		636						
80		886						
90		1386						

Totals may not agree due to rounding
* Gross margin does not include storage costs for beet or maize
** Transport cost of €7/tonne at target yields. Maize harvesting cost includes transport to pit (4-5 trailers).
***Potato storage cost @ €20/t per month for 6 months at target yields
Note: Irrigation costs of approximately €175 /ha per application can be added to machinery costs when needed.

2023 CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ac)

	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
MATERIALS	**601**	**463**	**516**	**402**	**396**	**420**	**385**
Seed	52	54	57	52	55	49	51
Fertilisers	396	304	340	270	258	286	256
Sprays:							
Herbicides	38	35	44	35	35	17	17
Fungicides	99	63	59	43	45	59	51
Insecticides	8	3	3	3	3	3	3
Growth Regulators	7	5	14	0	0	7	7
HIRE MACHINERY	**228**	**225**	**228**	**206**	**206**	**209**	**216**
Plough, One-pass & Roll	90	98	90	98	98	90	98
Spray	52	42	52	31	31	42	42
Fertiliser Spreading	26	26	26	18	18	18	18
Harvesting	59	59	59	59	59	59	59
MISCELLANEOUS	**62**	**40**	**55**	**35**	**34**	**48**	**33**
Interest (7%)	31	14	27	13	12	22	12
Transport (€ 7/Tonne)	31	25	28	23	21	25	21
TOTAL VARIABLE COSTS	**890**	**728**	**799**	**643**	**635**	**676**	**635**
Break-even yield (grain only)	3.7	3.0	3.5	2.8	2.3	3.1	2.9
Cost per tonne @ reference yields	202	202	200	201	212	188	198
Net Price (€/Tonne)	240	240	230	230	275	220	220
AID (SFP)=NOT included	0	0	0	0	0	0	0
Straw (€/ac)	101	101	121	101	101	101	101

Gross Margins (€/acre)

(Incl. Straw)

Tonnes/acre	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
2.6	**-165**	**-3**	**-79**	**56**	**181**	**-3**	**39**
3.0	**-69**	**93**	**13**	**148**	**291**	**85**	**127**
3.2	**-21**	**141**	**59**	**194**	**346**	**129**	**171**
3.6	**75**	**237**	**151**	**286**	**456**	**217**	**259**
4.0	**171**	**333**	**243**	**378**	**566**	**305**	
4.4	**267**		**335**				
4.9	**387**						

*Crop margins are underlined for the various crop target yields.
Totals may not agree due to rounding
An online version of this calculator is available at **https://www.teagasc.ie/crops/crops/**

2023 NON-CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ac)

	FODDER Beet	Potatoes Main Crop	MAIZE Open	PEAS Feed	BEANS	OILSEED RAPE	
						Winter	Spring
MATERIALS	**699**	**1485**	**565**	**214**	**243**	**477**	**304**
Seed	78	708	85	66	88	40	45
Fertilisers	498	453	448	74	74	324	240
Sprays:							
Herbicides	96	55	32	37	37	55	15
Fungicides	18	228	0	33	39	44	0
Insecticides	9	41	0	3	3	14	4
HIRE MACHINERY	**324**	**1181**	**324**	**205**	**205**	**255**	**242**
Plough, Till and Sow	123	342	154	98	98	90	98
Roll	0	0	0	8	8	8	8
Spray/Irrigation	42	187	11	31	31	52	31
Fertiliser Spreading	18	18	18	9	9	26	26
Swathing/Dessication	0	100	0	0	0	19	19
Harvesting (grading into store)	142	534	142	59	59	59	59
MISCELLANEOUS	**237**	**1733**	**20**	**24**	**23**	**32**	**16**
Interest (7%)	24	52	20	5	7	17	8
Transport (€7/Tonne)**	212	127	0	14	16	13	8
Bird Control	0	0	0	5	0	3	0
Plastic Film/Potato Storage***	0	1554	0	0	0	0	0
TOTAL VARIABLE COSTS	**1260**	**4400**	**909**	**443**	**470**	**764**	**561**
Break-even yield (excl. BPS)	25.2	14.7	16.5	1.6	1.8	1.3	1.0
Net Price (€ /Tonne)	50	300	55	270	260	570	570
(Protein Crop Subsidy)	0	0	0	202	202	0	0
Straw	0	0	0	0	0	61	61

Gross Margins (€/ac)*

Tonnes/hectare (Maize, beet & potatoes)	Tonnes/ac Pulses/OSR	BEET	Potatoes Main Crop	MAIZE	PEAS	BEANS	OILSEED RAPE Winter	OILSEED RAPE Spring
	1.0							69
14	1.2		-200	-139			-19	183
16	1.4		400	-29	137	96	95	297
18	2.0	-360	1000	81	299	252	437	639
20	2.2	-260	1600	191	353	304	551	
22	2.4	-160		301	407	356		
26	2.6	40		521	461	408		
28		140						
30		240						
32		340						
34		440						

Totals may not agree due to rounding. * Gross margin does not include storage costs for beet, potatoes or maize
** Transport cost of €7/tonne at target yields. ***Potato storage cost @ €20/t per month for 6 months at target yields
Note: Irrigation costs of approximately €70 /ac per application can be added to machinery costs when needed.

CROP BUDGETS & SHARE- FARMING

Variable Costs excl. VAT (€/Acre)

		WINTER WHEAT		SPRING BARLEY		SHARE FARMING	
		Your Figures	Teagasc Figures	Your Figures	Teagasc Figures	Landowner Share	
						WHEAT	BARLEY
MATERIALS (**A** =B+C+D+E+F+G)	A		**601**		**402**		
Seed	B		52		52		
Fertilisers	C		396		270		
Sprays:							
Herbicides	D		38		35		
Fungicides	E		99		43		
Insecticides	F		8		3		
Growth Regulators	G		7		0		
HIRE MACHINERY (**H** = I+J+K+L)	H		**228**		**206**		
Plough, Till and Sow	I		90		98		
Spray	J		52		31		
Fertiliser Spreading	K		26		18		
Harvesting	L		59		59		
MISCELLANEOUS (**M** =N+O)	M		**62**		**35**		
Interest (6%)	N		31		13		
Transport (€6/Tonne)	O		31		23		
TOTAL VARIABLE COSTS (**P** = A+H+M)	P		**890**		**643**		
Tonnes to cover variable costs (**Q** = P/R)	Q		3.7		2.8		
Net Price (€/Tonne)	R		240		230		
AID (€/Acre)	S		0		0		
Straw (€/Acre)	T		101		101		
Projected yield	U		4.4		3.2		
Gross Margins (€/Acre) (V = (R*U)+S+T-P)	V		**267**		**194**		

An excel version of this calculator is available (free) from **https://www.teagasc.ie/crops/crops/reports--publications/crops-margins--ecrops/**

Totals may not agree due to rounding.

2023 FORAGE CROP MARGINS

Variable Costs excl. VAT (€/hectare)

Crops for use on farm	F. BEET	W'CROP WINTER WHEAT	KALE	RAPE	STUBBLE TURNIPS	MAIZE OPEN
MATERIALS	**1727**	**1484**	**986**	**711**	**337**	**1395**
Seed	193	128	78	20	28	209
Fertilisers	1230	980	845	691	309	1106
Sprays:						
Herbicides	236	93	63	0	0	80
Fungicides	45	245	0	0	0	0
Insecticides	23	21	0	0	0	0
Growth regulator	0	18	0	0	0	0
HIRE MACHINERY	**1131**	**702**	**270**	**245**	**102**	**802**
Seedbed Prep + sow	303	223	223	223	80	380
Spray	103	128	26	0	0	26
Fertiliser Spreading	44	65	22	22	22	44
Harvesting + Covering	352	285	0	0	0	352
Washing and chopping	330	0	0	0	0	0
MISCELLANEOUS						
Interest 7%	60	76	49	36	17	49
TOTAL VARIABLE COSTS	**2919**	**2261**	**1305**	**991**	**455**	**2246**
GREEN YIELD (Tonnes/hectare)						
Leaves(+roots) Fresh wt.	124	30	37	42	25	40
DRY MATTER (Tonnes/hectare)	13.0	12.5	6.0	3.5	2.5	12.0
COST (€/Tonne utilised DM)	225	181	218	283	182	187
UFL Value (Kg DM)	1.12	0.8	1.05	1.1	1.2	0.8

Forage crops should be also evaluated on net energy, protein content and feeding system etc. to discern a more complete value

Totals may not agree due to rounding

The table above is based on all crops being utilised on the farm on which they are grown therefore no transport charges apply.

Comment on Forage Crop Costs

The convenience of growing, storing, feeding and animal performance, are important considerations when deciding which fodder crop to grow. As well as costs per ton of dry matter, forage crops should also be evaluated on net energy (UFL), protein content and feeding system to discern a more complete value. One UFL equals the energy content of 1kg of dried barley.

The opportunity cost of land should be taken into account when making comparisons of fodder and bought in feed. Thus a rental charge of €400/ha may be applied for a full year in the case of grazed grass, maize and whole crop cereals but proportionally less in the case of grass silage and brassicas.

Share farming

Share Farming is an agreement between two individuals (or two businesses) to jointly manage a farming operation. This legal agreement allows both the grower and the landowner to farm as separate legal entities but share in the risks and rewards of growing crops. As both individuals remain separate business entities, they can continue to claim the EU/DAFM payments etc. in their own name as normal.

Key points:

Key points:

- Share Farming is fully compliant with EU/DAFM schemes
- The agreement is **not** land rental or a Partnership agreement
- The output generated from the land are to reward the
  - Landowner for the land, labour and inputs supplied
  - Share farmer for labour, expertise and inputs supplied
- Both parties are separate business entities and must not open or operate joint accounts to run the farming operation
- Share farming is compatible with the Basic Payment Scheme and Greening, subject to conditions.

A template of a Share Farm Agreement is available on

https://www.teagasc.ie/rural-economy/farm-management/collaborative-farming/share-farming---crops

which also displays example agreements. Contact your local advisor for more details.

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