Crops, Environment and Land-Use Programme

Oak Park

CROPS COSTS AND RETURNS 2024

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Agriculture and Food Development Authority

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, CRISS and Eco 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 2024 @ €250/ha it also includes oilseed rape @ €150/ha. For protein crops such as Beans/Peas the Protein Crop subsidy is estimated to be €400/ha. (€7m/17,500ha). However, this payment will be reduced if more than 17,500 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 landowners 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% 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/**

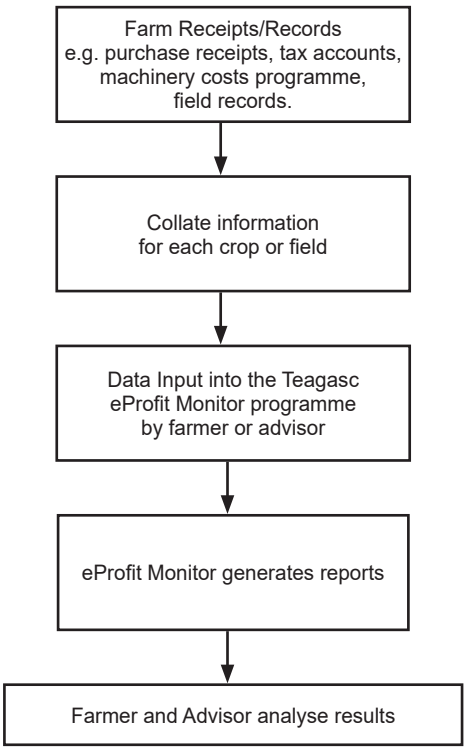
Fixed Costs

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, for specialised tillage farmers, as recorded in the Teagasc National Farm Survey is approximately €204/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 previous eProfit Monitor results 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 2024

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. €204/ha, Source Teagasc National Farm Survey)

VAT is excluded from input costs and outputs

A. INPUT COSTS: CEREAL CROPS €/ha

Seed: €735/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*	210	40	106	12.6	8.0	1.0	€498
W. Barley	210	40	103	12.6	8.0	1.0	€494
W. Oats	135	34	126	7.5	6.8	2.3	€401
S. Wheat*	150	29	98	6.4	9.8	0.0	€381
S. Barley	155	29	100	6.7	9.8	-	€388
Malt Barley	145	29	100	6.0	9.8	-	€374
S. Oats	125	29	119	4.5	9.8	0.8	€369

CAN + S @ €380/t; *S. Cereals 13-6-20 @ €530/t; *W. Cereals 10-10-20 @ €575/t; 50% K @ €550/t
N = Index 1 (* index 2) + 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 €106 & 53/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. rate Slug Pellets (€14/ha) + Aphicide €7/ha)		€21
	Winter barley: contact €7/ha x 1		€7
	Other Cereals: Aphicide (€7/ha)		€7
Growth Regulators:	W. Wheat, W & S Oats	=	€18
	Spring Wheat	=	€12
	Winter Barley	=	€34
Hire Machinery:	Plough (€106/ha), Till, Sow & Roll (€127/ha) (+ €19/ha press spring crops)		€233
	Spraying (@ €26/ha):		
	W. Wheat: Weeds + Aphids, PGR, Fungicide x 3	=	€130
	S. Wheat: Weeds + Aphids, PGR/Fungicide x 3	=	€104
	W. Barley: Weeds + Aphids, PGR/Fungicide x 3	=	€130
	S. Barley: Weeds + Aphids, Fungicide x 2	=	€78
	W. Oats: Weeds + Aphids, PGR/Fungicide x 3	=	€104
	Fertiliser Spreading (@ €23/ha)	=	€45-68
	Harvesting	=	€156
Interest 7%:	Seed + Fertiliser + 0.5 Agchem; Winter - 10 months; Spring - 6 months		

2024 CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ha)

	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
MATERIALS	**1000**	**765**	**927**	**710**	**701**	**728**	**677**
Seed	125	123	138	123	123	115	115
Fertilisers	498	381	494	388	374	401	369
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	**586**	**580**	**586**	**531**	**531**	**538**	**557**
Plough, One-pass & Roll	233	252	233	252	252	233	252
Spray	130	104	130	78	78	104	104
Fertiliser Spreading	68	68	68	45	45	45	45
Harvesting	156	156	156	156	156	156	156
MISCELLANEOUS	**124**	**85**	**115**	**77**	**73**	**99**	**73**
Interest (7%)	47	22	45	21	21	36	20
Transport (€7/Tonne)	77	63	70	56	53	63	53
TOTAL VARIABLE COSTS	**1711**	**1430**	**1629**	**1318**	**1305**	**1364**	**1307**
Break-even yield (grain only)	8.1	6.8	8.1	6.6	4.8	7.2	6.8
Cost per tonne @ reference yields see table on page 6 for details	156	159	163	165	174	152	163
Net Price (€/Tonne)	210	210	200	200	270	190	190
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	-96	185	-29	231	699	120	178
7.5	114	395	171	431	969	310	368
8.0	219	500	271	531	1104	405	463
9.0	429	710	471	731	1374	595	653
10.0	639	920	671	931	1644	785	
11.0	849		871			975	
12.0	1059		1071				

* 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: €/ha

Fertilisers/ha

Beet:	1,000 kg Beet cmpnd @	€510 /t	=	€510	€662
	400 kg CAN + S @	€380 /t	=	€152	
Maize:	620 kg 0-7-30 @	€520 /t	=	€322	€577
	670 kg CAN + S	€380 /t	=	€255	
Potatoes:	1235 kg 7.6.17 + S	€560 /t	=	€692	€768
	200 kg CAN	€380 /t	=	€76	
Beans/Peas:	200 kg 0-10-20	€530 /t		€106	€106
Winter OSR:	370 kg 10-10-20 @	€575 /t	=	€213	€439
	250 kg Urea @	€480 /t	=	€120	
	280 kg CAN+S @	€380 /t	=	€106	
Rye:	400 kg 10-10-20 @	€575 /t	=	€230	€467
	450 kg CAN+S @	€380 /t	=	€171	
	120 kg MOP @	€550 /t	=	€66	

Interest 7%: Beet, Maize, WOSR, Rye & Potatoes = 7 Months; Beans = 6 Months; 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.

T/ha	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS		WINTER RYE
	Winter	Spring	Winter	Spring		Winter	Spring	
6.5	263	220	251	203	201	210	201	252
7.5	228	191	217	176	174	182	174	218
8	214	179	204	165	163	171	163	205
9	190	159	181	147	145	152	145	182
10	171	143	163	132	131	136	131	164
11	156		148					149
12	143							

Costs per tonne excl. straw or protein payments			
T/ha	Peas	Beans	Winter Oilseed Rape
2.0	511	532	765
2.5	408	426	612
3.0	340	355	510
4.0	255	266	383
4.5	227	236	340
5.0	204	213	306
5.5	186	193	278
6.0	170	177	255

Note: Figures above based on total variable costs

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.

2024 CROP MARGINS

Variable Costs excl. VAT (€ /hectare)

Crops for sale. Ensure agreement in place with purchaser prior to planting	BEET Fodder	POTATO Maincrop	MAIZE Open	PEAS Feed	BEANS	WOSR	W. RYE
MATERIALS	**1159**	**3679**	**866**	**451**	**499**	**826**	**951**
Seed	193	2000	209	164	196	110	200
Fertilisers	662	768	577	106	106	439	467
Sprays:							
Herbicides	236	135	80	92	92	135	90
Fungicides	45	674	0	81	97	108	86
Insecticides	23	102	0	8	8	33	36
Plant growth regulator							72
HIRE MACHINERY	**804**	**2924**	**803**	**508**	**508**	**634**	**586**
Plough,Till, Sow & Roll	303	845	380	252	252	233	233
Spray	104	467	26	78	78	130	130
Fertiliser Spreading	45	45	45	23	23	68	68
Swathing/Dessication	0	247	0	0	0	48	0
Harvesting (grading into store)	352	1320	352	156	156	156	156
MISCELLANEOUS	**566**	**4764**	**30**	**62**	**57**	**70**	**101**
Interest (7%)	41	129	30	11	15	29	31
Transport (€7/Tonne)**	525	315	0	39	42	35	70
Bird Control	0	0	0	12	0	6	0
Potato storage***	0	4320	0	0	0	0	0
TOTAL VARIABLE COSTS	**2529**	**11367**	**1700**	**1021**	**1064**	**1530**	**1638**
Break-even yield (excl. BPS)	42.1	30.3	28.3	3.9	4.3	3.9	8.2
Net Price (€/tonne)	60	375	60	260	250	390	200
Protein aid	0	0	0	400	400	0	0
Straw						150	250

Gross Margins (€ /ha)*

Maize Beet & Potatoes t/ha	Rye Pulse/OSR t/ha	BEET Fodder	POTATO Main crop	MAIZE Open	PEAS Feed	BEANS	WOSR	W. RYE
	3.5					211	-15	
35	4.0		1756	400		461	180	
40	4.5		3633	700	549	586	375	
45	5.0	171	5508	1000	679	711	570	
50	5.5	471	7383	1300	809	836	765	-288
55	6.0	771		1600	939	1086		-188
65	7.0	1371		2200	1199	1336		12
70	8.0	1671			1459	1586		212
75	9.0	1971						412
80	10.0	2271						612
90	11.0	2871						812

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.

2024 CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ac)

	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
MATERIALS	**405**	**309**	**375**	**287**	**284**	**294**	**274**
Seed	51	50	56	50	50	47	47
Fertilisers	202	154	200	157	151	162	149
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	**237**	**234**	**237**	**215**	**215**	**218**	**225**
Plough, One-pass & Roll	94	102	94	102	102	94	102
Spray	52	42	52	31	31	42	42
Fertiliser Spreading	27	27	27	18	18	18	18
Harvesting	63	63	63	63	63	63	63
MISCELLANEOUS	**50**	**34**	**47**	**31**	**30**	**40**	**29**
Interest (7%)	19	9	18	9	8	15	8
Transport (€ 7/Tonne)	31	25	28	23	21	25	21
TOTAL VARIABLE COSTS	**692**	**578**	**659**	**533**	**528**	**552**	**524**
Break-even yield (grain only)	3.3	2.8	3.3	2.7	2.0	2.9	2.8
Cost per tonne @ reference yields	157	161	165	167	176	153	164
Net Price (€/Tonne)	210	210	200	200	270	190	190
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	-45	69	-18	88	275	43	66
3.0	39	153	62	168	383	119	142
3.2	81	195	102	208	437	157	180
3.6	165	279	182	288	545	233	256
4.0	249	363	262	368	653	309	
4.4	333		342				
4.9	438						

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

2024 CROP MARGINS

Variable Costs excl. VAT (€/ac)

Crops for sale. Ensure agreement in place with purchaser prior to planting	BEET Fodder	POTATO Maincrop	MAIZE Open	PEAS Feed	BEANS	WOSR	W. RYE
MATERIALS	**469**	**1489**	**350**	**182**	**202**	**334**	**385**
Seed	78	809	85	66	79	45	81
Fertilisers	268	311	234	43	43	178	189
Sprays:							
Herbicides	96	55	32	37	37	55	36
Fungicides	18	273	0	33	39	44	35
Insecticides	9	41	0	3	3	13	15
Plant growth regulator							29
HIRE MACHINERY	**325**	**1183**	**325**	**206**	**206**	**257**	**237**
Plough, Till and Sow	123	342	154	102	102	94	94
Spray/Irrigation	42	189	11	31	31	52	52
Fertiliser Spreading	18	18	18	9	9	27	27
Swathing/Dessication	0	100	0	0	0	19	0
Harvesting (grading into store)	142	534	142	63	63	63	63
MISCELLANEOUS	**229**	**1734**	**12**	**25**	**23**	**28**	**41**
Interest (7%)	16	52	12	5	6	12	12
Transport (€7/Tonne)**	212	127	0	16	17	14	28
Bird Control	0	0	0	5	0	3	0
Plastic Film/Potato Storage***	0	1554	0	0	0	0	0
TOTAL VARIABLE COSTS	**1023**	**4406**	**688**	**413**	**430**	**619**	**663**
Break-even yield (excl. BPS)	17.1	11.7	11.5	1.6	1.7	1.6	3.3
Net Price (€ /Tonne)	60	375	60	260	250	390	200
Protein aid scheme	0	0	0	162	162	0	0
Straw						61	101

Gross Margins (€ /ha)*

Maize, Beet & Potatoes t/ha	Rye Pulse/OSR t/ha	BEET Fodder	POTATO Main crop	MAIZE Open	PEAS Feed	BEANS	WOSR	W. RYE
14	1.2		844	152			-91	
16	1.4		1594	272	113	81	-13	
18	2.0		2344	392	269	231	221	
20	2.2	177	3094	512	321	281	299	
22	2.4	297		632	373	331	377	
26	2.6	537		872	425	381		
30	2.8	777			477	431		-2
34	3.0	1017			529	481		38
38	3.5	1257						138
42	4.0	1497						238
46	4.5	1737						338

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**		**405**		**287**		
Seed	**B**		51		50		
Fertilisers	**C**		202		157		
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**		**237**		**215**		
Plough, Till and Sow	**I**		94		102		
Spray	**J**		52		31		
Fertiliser Spreading	**K**		27		18		
Harvesting	**L**		63		63		
MISCELLANEOUS (**M** =N+O)	**M**		**50**		**31**		
Interest (6%)	**N**		19		9		
Transport (€6/Tonne)	**O**		31		23		
TOTAL VARIABLE COSTS (**P** = A+H+M)	**P**		**692**		**533**		
Tonnes to cover variable costs (**Q** = P/R)	**Q**		3.3		2.7		
Net Price (€/Tonne)	**R**		210		200		
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**		**333**		**208**		

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.

2024 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	**1159**	**1000**	**579**	**400**	**210**	**866**
Seed	193	125	78	20	28	209
Fertilisers	662	498	438	380	182	577
	0	0	0	0	0	0
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	**1134**	**715**	**281**	**255**	**103**	**803**
Seedbed Prep + sow	303	233	233	233	80	380
Spray	104	130	26	0	0	26
Fertiliser Spreading	45	68	23	23	23	45
Harvesting + Covering	352	285	0	0	0	352
Washing and chopping	330	0	0	0	0	0
MISCELLANEOUS						
Interest 7%	41	47	29	20	10	30
TOTAL VARIABLE COSTS	**2334**	**1762**	**889**	**675**	**323**	**1700**
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)	180	141	148	193	129	142
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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