

# Management Focus Report

Prepared for:

**A. Client**

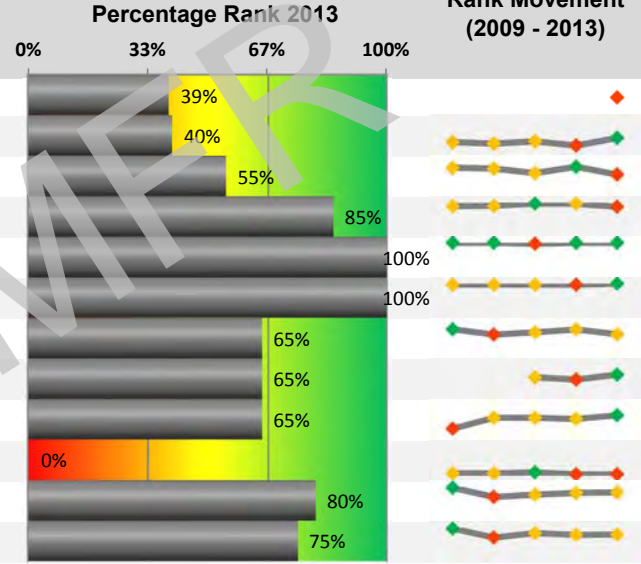


**SENTRY**

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# Business Profitability

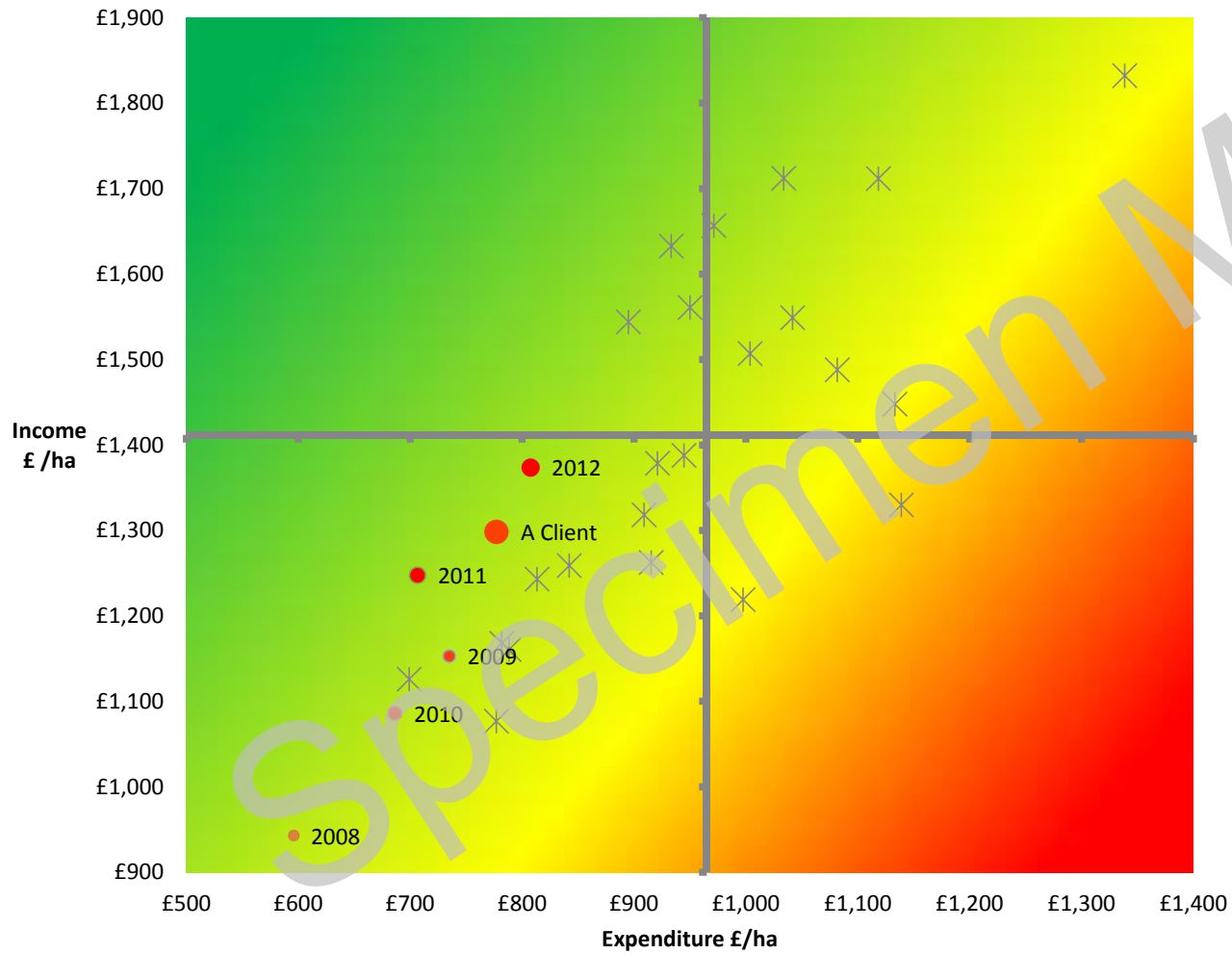
Category	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
Hectares	711	-272	-117			
Direct	£398.8	-£57.5	£4.0			
Labour	£150.1	-£18.7	£9.3			
Machinery	£194.4	£11.6	£75.1			
General	£29.0	£12.3	£28.6			
Estate	£4.9	£14.3	£39.6			
Farming Income	£1,035.4	-£13.1	£93.4			
Gross Margin	£636.6	-£5.3	£97.4			
SFP	£227.2	-£5.8	£12.9			
Non Farm Income	£35.7	-£198.8	-£114.6			
Profit (pre SFP, R & F)	£294.0	£10.0	£135.0			
Profit (pre R & F)	£521.0	£0.0	£148.0			



## General Comments

Specimen M&P

# Strategic Position



General Comments

## Non Farming Income

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
Land	£0.0	-£31.9	-£18.1		0%				
Buildings	£11.9	-£0.9	-£24.9				70%		
Contract	£0.0	-£70.9	-£39.9		0%				
Team	£0.0	-£26.7	-£12.3		0%				
Equine	£0.0	£0.0	-£3.7		0%				
Environmental	£23.9	-£36.3	-£11.9			30%			
Other	£0.0	-£5.1	-£3.6		5%				
T NFI	£35.7	-£198.8	-£114.6		0%				

### General Comments

Specimen MFR

## Direct Costs

Direct Costs	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
Seed	£63.9	-£4.5	£15.9		65%	
Fertiliser	£164.3	-£38.5	-£6.6		35%	
Spray	£152.0	-£59.9	-£30.4		25%	
Feed / Livestock	£0.0	£0.0	£22.6		100%	
Grain Drying	£11.6	-£6.2	£2.9		50%	
Other Direct	£0.2	-£0.2	£2.3		65%	
<b>T Direct Costs</b>	<b>£398.8</b>	<b>-£57.5</b>	<b>£4.0</b>		<b>40%</b>	

### General Comments

Specimen

# Labour

Category	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
Management	£21.0	-£5.0	£13.8		65%	
Fulltime	£100.0	-£17.0	£3.3		45%	
Office	£16.0	-£15.0	-£10.1		5%	
Seasonal	£0.0	£0.0	£1.9		100%	
Part-time	£13.0	-£4.0	£0.5		55%	
T Labour	£150.0	-£19.0	£9.4		55%	

## General Comments

Specimen

# Machinery

Category	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
Hp / Ha	2.4	-0.9	-0.7		11%	
Machine age (avg)	5.7	-1.5	-0.7		22%	
Downtime	2.2%	-0.6%	0.9%		56%	
Machinery Capital	£488.0	-£341.0	-£243.0		5%	
Repairs (£/ha)	£41.3	-£0.1	£13.7		70%	
Hire (£/ha)	£13.4	-£3.1	£29.1		65%	
Depreciation (£/ha)	£115.3	-£60.7	-£41.1		15%	
Contract (£/ha)	£1.4	£1.0	£26.8		80%	
Fuel (£/ha)	£57.8	-£1.2	£11.4		70%	
Tax & Ins (£/ha)	£5.8	-£0.4	£1.6		70%	
T Machinery (£/ha)	£194.4	£11.6	£75.1		85%	

## General Comments

Specimen M...

## Machinery (2)

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
Hours / ha	3.9	-0.1	0.8		69%				
Repairs (£/hr.)	£10.5	-£0.3	£1.3		63%				
Hire (£/hr.)	£3.4	-£0.5	£5.7		69%				
Depreciation (£/hr.)	£19.0	-£11.4	-£4.6		26%				
Contract (£/hr.)	£0.3	£0.0	£5.7		74%				
Fuel (£/hr.)	£14.7	-£2.9	£0.1		47%				
Tax & Ins (£/hr.)	£1.5	-£0.1	£0.1		53%				
T Machinery (£/hr.)	£49.4	-£1.1	£8.2		74%				
Fuel (lts / ha @ 63p)	86.3	-1.8	17.0		70%				
Black Hole £/ha	£50	-£66	-£14		50%				

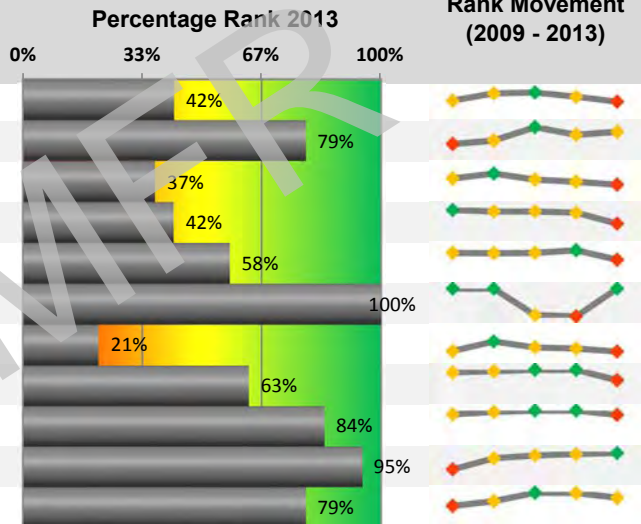
### General Comments

Specimen MAF



# Combine

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
T Clock Hours	922	-361	75						
Annual Hours	219	5	31						
Age (seasons) #	4.0	-3.0	-0.8						
T Tonnes	4,006	-671	-180						
T Hectares	801	-94	20						
Downtime	0%	2%	7%						
Repairs / ha	£12.3	-£3.3	-£1.1						
Tonnes / hr.	18.3	-3.3	1.5						
Hectares / hr.	3.7	0.2	0.6						
T £/hectare	£28.7	£5.4	£15.7						
T £/ tonnes	£5.7	£0.1	£2.6						



## General Comments

Specimen M...

# General & Estate

Category	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
<b>General</b>					0% 33% 67% 100%	
Electric	£3.9	£2.2	£6.3		95%	
Audit / Accounts	£9.3	-£3.5	-£0.4		45%	
Professional fees	£2.9	£0.0	£10.9		75%	
Office	£2.0	£1.0	£2.4		90%	
General Ins	£3.7	£1.4	£4.5		95%	
Subscriptions	£1.3	£0.0	£0.8		85%	
Sundries	£2.1	-£0.1	£2.2		65%	
Pest Control	£2.7	-£1.3	£1.2		60%	
<b>T General</b>	<b>£29.0</b>	<b>£12.0</b>	<b>£28.6</b>		<b>100%</b>	
<b>Estate</b>					0% 33% 67% 100%	
Building Repairs	£0.9	£10.3	£31.2		100%	
Hedging & Ditching	£0.0	£0.0	£4.1		100%	
Drainage	£1.7	-£1.7	£1.1		20%	
Water	£2.3	£0.4	£3.2		80%	
<b>T Estate</b>	<b>£4.9</b>	<b>£14.3</b>	<b>£39.6</b>		<b>100%</b>	

## General Comments

## Total Farm - All Cash Crops

Category	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
Hectares	705	-374	-203			
Seed	£71.0	-£7.0	£18.0		62%	
Fertiliser	£147.7	-£2.7	£32.1		67%	
Agrochemicals	£169.8	-£61.8	-£23.1		24%	
T Variable Cost	£389.4	-£44.4	£26.2		48%	
Oper	£201.8	£1.2	£36.4		81%	
Pass	£14.6	-£3.7	-£2.5		5%	
Yield	4.7	-4.6	-4.0		24%	
£ / tn	£206.0	£19.0	£88.7		90%	
PO	£977.4	-£137.6	-£48.3		52%	
GM	£588.2	-£119.8	-£31.5		43%	
NM	£386.4	-£76.6	£4.9		43%	
Prod Cost (£ / tn)	£125.8	-£46.8	-£29.6		29%	

General Comments

# Barley S

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
Hectares	45	-131	-75						
Seed	£72.8	-£24.6	-£0.1				51%		◆
Herbicides	£38.9	-£10.9	£8.1				64%		◆
Fertiliser	£152.2	-£56.4	-£31.9		20%				◆
Molluscicides	£0.2	-£0.2	-£0.2				68%		◆
Fungicide	£50.9	-£18.2	-£10.9		20%				◆
Fung (£ / tn)	£8.5	-£2.0	-£0.6			41%			◆
Adjuvants	£2.9	-£1.1	£1.3				68%		◆
G Regulators	£3.4	-£3.4	-£2.6		11%				◆
T Elements	£1.9	-£0.1	£2.7				68%		◆
T Variable Costs	£318.0	-£79.7	-£28.8			26%			◆
Operations	£194.6	-£12.5	£11.4				62%		◆
Machine Passes	11.3	-2.9	-2.1		17%				◆
Yield	6.0	0.2	0.9				85%		◆
Sale (£ / tn)	£142.0	-£24.0	-£12.3			24%			◆
P Output	£852.0	-£53.4	£43.6				70%		◆
Gross Margin	£478.0	-£156.0	-£41.0				56%		◆
Operational Margin	£283.4	-£145.6	-£29.6				59%		◆
Prod Cost (£ / tn)	£85.4	-£1.9	£11.7				69%		◆

## General Comments

# Oilseed Rape

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
Hectares	235	-16	50						
Seed	£30.7	-£2.7	£24.2					77%	
Herbicides	£85.9	-£19.5	£3.7					54%	
Fertiliser	£164.2	£5.7	£51.6					75%	
Molluscicides	£13.8	-£10.1	-£2.7					38%	
Fungicide	£52.4	-£23.3	-£7.7					37%	
Fung (£ / tn)	£21.5	-£9.8	-£5.3					23%	
Adjuvants	£10.9	-£4.5	-£0.4					46%	
G Regulators	£0.0	£0.0	£0.7					100%	
T Elements	£13.5	-£10.7	-£5.1					29%	
T Variable Costs	£374.0	-£3.8	£63.9					75%	
Operations	£187.2	-£5.4	£24.1					75%	
Machine Passes	13.3	-1.5	-0.1					52%	
Yield	2.9	-0.6	0.1					54%	
Sale (£ / tn)	£314.0	-£36.0	-£9.4					40%	
P Output	£923.0	-£224.7	£31.6					47%	
Gross Margin	£549.0	-£144.0	£95.0					65%	
Operational Margin	£362.0	-£102.0	£120.0					68%	
Prod Cost (£ / tn)	£193.5	£0.9	£42.0					76%	

## General Comments

# Wheat S

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
Hectares	25	-137	-96						◆
Seed	£110.1	-£23.1	£0.4						◆
Herbicides	£43.0	-£19.3	£0.1						◆
Fertiliser	£128.9	-£8.1	£20.7						◆
Molluscicides	£3.1	-£3.1	£2.0						◆
Fungicide	£103.1	-£67.7	-£45.9						◆
Fung (£ / tn)	£26.5	-£20.1	-£13.9						◆
Adjuvants	£3.1	-£1.5	£1.8						◆
G Regulators	£9.7	-£9.7	-£4.9						◆
T Elements	£15.6	-£13.5	-£11.1						◆
T Variable Costs	£413.0	-£81.8	-£36.9						◆
Operations	£202.9	-£23.7	-£5.8						◆
Machine Passes	14.4	-6.9	-3.9						◆
Yield	3.9	-1.5	-0.6						◆
Sale (£ / tn)	£281.0	£6.0	£51.5						◆
P Output	£1,094.0	-£83.1	£48.8						◆
Gross Margin	£682.0	-£121.0	£13.0						◆
Operational Margin	£478.7	-£137.3	£6.7						◆
Prod Cost (£ / tn)	£157.9	-£51.3	-£31.4						◆

### General Comments

# First Wheat

Category	Client £ / ha			Comments	Percentage Rank 2013	Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>			
Hectares	345	9	40			
Seed	£69.0	-£13.5	-£0.4		55%	
Herbicides	£54.9	-£13.0	£5.3		53%	
Fertiliser	£170.2	-£1.5	£42.4		73%	
Molluscicides	£7.3	-£7.3	£0.6		45%	
Fungicide	£104.3	-£21.9	-£14.4		22%	
Fung (£ / tn)	£14.1	-£4.0	-£2.3		26%	
Adjuvants	£2.7	£0.2	£3.3		77%	
G Regulators	£13.3	-£9.6	-£6.6		8%	
T Elements	£2.6	-£0.9	£2.1		64%	
T Variable Costs	£428.0	-£29.7	£26.2		61%	
Operations	£224.2	-£5.7	£14.4		67%	
Machine Passes	14.8	-2.8	-1.0		30%	
Yield	7.4	-1.3	-0.2		45%	
Sale (£ / tn)	£164.0	-£6.0	£6.4		60%	
P Output	£1,209.0	-£222.3	£1.0		47%	
Gross Margin	£781.0	-£139.0	£27.0		54%	
Operational Margin	£556.5	-£136.5	£39.5		58%	
Prod Cost (£ / tn)	£88.1	-£8.1	£3.0		57%	

## General Comments



## Second & Wheat

Category	Client £ / ha			Comments	Percentage Rank 2013				Rank Movement (2009 - 2013)
	Actual <i>per ha</i>	Variance from <i>Top 25%</i>	<i>Mean</i>		0%	33%	67%	100%	
Hectares	55	-53	-29					67%	◆
Seed	£128.1	-£65.4	-£43.5		13%				◆
Herbicides	£58.5	-£16.3	£0.3			40%			◆
Fertiliser	£176.6	-£32.5	£2.1				53%		◆
Molluscicides	£3.0	-£3.0	-£0.2			33%			◆
Fungicide	£105.0	-£45.3	-£35.9		5%				◆
Fung (£ / tn)	£15.0	-£6.7	-£4.8		14%				◆
Adjuvants	£2.2	£0.5	£5.0				80%		◆
G Regulators	£12.9	-£11.4	-£8.5		0%				◆
T Elements	£2.6	-£1.6	£0.9				47%		◆
T Variable Costs	£491.0	-£151.3	-£86.2			27%			◆
Operations	£225.5	-£39.1	-£0.3			40%			◆
Machine Passes	15.0	-4.6	-0.6		5%				◆
Yield	7.0	-1.3	0.2				47%		◆
Sale (£ / tn)	£162.0	-£1.0	£14.9				73%		◆
P Output	£1,134.0	-£61.6	£119.9				53%		◆
Gross Margin	£643.0	-£151.0	£34.0			40%			◆
Operational Margin	£417.8	-£204.2	£33.8			33%			◆
Prod Cost (£ / tn)	£102.0	-£21.7	-£9.0			27%			◆

### General Comments



## **Guidance notes to help with interpretation of Management Focus Report**

*All data used is either actual or projected and relevant to the 2013 harvest year. All references to Profit are Pre Rent and Finance .*

*The **Top 25%** figures calculated are based on the minimum level of achievement to be in the top 25%. This figure is used as a target and is specific to the sector - not necessarily to the most profitable farm.*

*Rankings are applied to the data to provide a visual indicator of your business position and where it sits within the overall data. This facilitates inter year comparisons and allows progress to be measured. All rates per hectare are weighted averages (mean).*

*A 50% ranking represents the half way mark of the data, which is not necessarily equal to the mean. This does create some anomalies, particular if the data set is small or very uneven in distribution.*

*The **Client** figures are those supplied by way of Gatekeeper and specific schedules. Whilst every effort is made to tidy up the data and put into the same format, there may still be innocent omissions and errors which slightly distort the data.*

*Achieving all the targets would represent picking the best of all sectors for one farm. Although this would produce some interesting results, there are many relationships between the different sectors measured that cannot be ignored.*

*This report aims to identify areas for potential improvement that can be further investigated by the management team. All farms excel in some areas and perform poorly in others. The figures are from the entire 2013 harvest database, with no filters for type of farm or geographic location applied. In many cases, the information provided allows for more detailed analysis if required.*

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*If you require more detail or interpretation then please contact Trevor Atkinson e:trevora@sentry.co.uk*