

## *Teagasc Farm Income Units Calculation: April 2016*

**Income Units are defined for the various farm enterprises as follows:**

<b>Income Units</b>			
Milk Sold	<i>1.0 unit per 1,818 Litres (400 gls)</i>	Pig Production (Sow Breeding Only)	<i>0.8 unit</i>
Suckler Cows	<i>1.0 unit</i>	Sow Breeding and Finishing	<i>1.1 units</i>
Cattle 6 months to 24 months	<i>0.6 of a unit</i>	Ewe	<i>0.15 unit</i>
Cattle over 24 months (excluding cows)	<i>1.0 unit</i>	Hoggets	<i>0.1 unit</i>
Horse	<i>1.0 unit</i>		
		Deer (red)	<i>0.30 unit</i>
Tillage Crops (Cereals/peas/beans)	<i>1.0 unit per hectare</i>	Deer (fallow & sika)	<i>0.15 unit</i>
Energy Crops	<i>1.0 unit/ha</i>		
Potatoes	<i>2.0 units per hectare</i>	Broilers	<i>3.0 units / 1000 bird places</i>
Sugar beet	<i>2.0 units per hectare</i>	Broiler Breeders	<i>8.0 units / 1000 birds</i>
Strawberries	<i>2.0 units per hectare</i>	Layers	<i>3.0 units / 1000 birds</i>
Raspberries	<i>2.0 units per hectare</i>	Turkeys (fattening)	<i>3.0 units / 1000 birds</i>
Apples	<i>2.0 units per hectare</i>		
Other Intensive Crops	<i>2.0 units per hectare</i>	Free Range Egg Production	<i>1.5 units / 100 birds</i>
Mushrooms	<i>20 units per tunnel</i>		
Glasshouse crops	<i>125 units per hectare</i>	Rabbits	<i>1.0 unit / 100 does</i>
		Goats (milking)	<i>0.25 unit / goat</i>
<u>Nursery stock:</u>			
Liner production	<i>75 units per hectare</i>	Forestry (Information Only)	<i>0 unit / hectare</i>
Shrub production (containers)	<i>50 units per hectare</i>		
Ornamental trees, field grown	<i>25 units per hectare</i>		
Forest trees and hedging	<i>15 units per hectare</i>		
Hay / silage for sale	<i>1.0 unit per hectare</i>		