

## Appendix 4

### Variable costs of production for different enterprises

<b>Enterprise</b>	<b>Unit</b>	<b>Variable cost</b>
Dairy	per cow	€640
Suckling	per cow	€486
Cattle	per livestock unit (LU)	€361
Sheep	per ewe	€55
Spring Barley	per hectare	€608

Source: National Farm Survey 2011