

Future CAP: Additional Scenario Analysis



Analysis of the consequences of 2-region and 3-region Land Type regionalisation options with variations on payment rates and stocking rate restrictions modelled on the current English SFPS payment rates

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1 INTRODUCTION

This report presents an analysis of variations on the two-region and three-region Land Type models for the Basic Payment Scheme using payment rates which mirror those currently in use in England. This analysis was undertaken by James Hutton staff within the Scottish Government’s strategic research programme.

2 METHODS AND ASSUMPTIONS

The analysis presented here is for existing SFPS recipients only and uses the data and tools developed for the Phase 1 Modelling and subsequent Phase 2 follow ups.

The current regions and gross (pre-modulation) rates for England (2012) and how these could map onto proposed Scottish regions are shown in Table 1. For a two region land type model there is a choice of which English rate to use.

Table 1: English Regions and Rates, Phase 1 Land Type Regions and Phase 2 Land Type Regions

English Regions	Rate per ha (2012)	Land Type Three Region Model (from Phase 1)	Land Type Two Region Model (from Phase 2)
Non-SDA	€323.91	Arable & Temporary Grassland	Arable, Temporary Grassland, Permanent
SDA	€260.29	Permanent Grassland	Grassland
SDA Moorland	€45.47	Rough Grazing (incl Commons)	Rough Grazing (incl Commons)

Note that without exceeding the overall budget for Scotland, it is not possible to simply use the English region rates directly and unaltered. This is because of the relative sizes of the Land Type regions in Scotland.

For this analysis the English rates were mapped onto the Arable and Temporary Grassland (A&TGRS) and Permanent Grassland (PGRS) Land Types and the rate for the Rough Grazing (RGR) Land Type allowed to vary. **This is just one of many potential methods to decide how rates might be determined and should only be considered as investigative analysis.** The analysis does, however, test various options some of which result in rates of payment in the RGR Land Type that are higher than those for English SDA Moorland and others that are close to the current English SDA Moorland rate or substantially lower. The intention is thus to assess the consequences of “anchoring” the better quality land types at payment rates similar to those used in England using the current budget period.

In interpreting the rates presented it is important to bear in mind the following three caveats

1. The mapping of English rates onto Scottish region options does not imply that the English and Scottish regions are identical in terms of their definitions or rationales, but does imply some functional equivalence, i.e. dividing the total land area in to two or three regions on the basis of land quality. In particular the SDA region in England is severely disadvantaged land in the uplands (but which is not moorland). While in some cases the Permanent Grassland region in Scotland has similarities it also encompasses a much wider range of land qualities some of which would have been included in the non-SDA region in England.
2. The rates presented here are gross rates assuming, 100% area based payments using the same overall budget and English rates as at present. This is intended to make comparisons of consequences clearer. Actual rates for BPS will reflect changes to budgets, deductions for greening and young farmers and policy decisions on other options.
3. The eventual area of the RGR land type region in Scotland is highly uncertain since there are considerable areas that could be added to the region dependant on eligibility decisions and land manager decisions on whether to apply. There is further uncertainty on the consequences of the use of a stocking rate based minimum activity criterion in the RGR land type region. This uncertainty is reflected in both the rate at which the threshold would be set (a policy decision) and the effect of any threshold since stock could be added to meet the criterion (adaptation). A substantial increase in area for the RGR land type could mean rates would fall proportionally unless the budgets for other land types were reduced.

3 RESULTS

3.1 Scenarios

Three scenarios are investigated in this report:

English A – uses the 3 region Land Type regionalisation, and sets the rate for Arable & Temporary Grassland to match the English Non-SDA rate (€323.91), and the Permanent Grassland to match the English SDA rate (€260.29), the remaining rate for Rough Grazing was calculated at **€43.64** per hectare;

English B – uses the 2 region Land Type regionalisation, and sets the rate for Arable, Temporary and Permanent Grassland to match the Non-SDA rate (€323.91), the remaining rate for Rough Grazing was calculated at **€24.34** per hectare;

English C – uses a second variation on the 2 region Land Type regionalisation, and sets the rate for Arable, Temporary and Permanent Grassland to match the SDA rate (€260.29), the remaining rate for Rough Grazing was calculated at **€64.84** per hectare.

Minimum Activity Criteria

In addition to applying these payment rates without a minimum activity criterion, two stocking rate thresholds were applied at 0.06 livestock units per hectare (LSU/Ha) and 0.12 LSU/Ha. In these analyses where a business does not meet a given SR threshold then the area of the RGR Land Type in the business is excluded from the total area on which payments are generated. This reduces the total area of the RGR Land Type and, in this analysis, increases the calculated payment rate on the RGR Land Type area for those businesses that do meet or exceeded the defined SR threshold. In effect this approach redistributes the entire RGR Land Type budget across a reduced area. **A decision to implement the operation of the minimum activity criterion in this way would be a policy decision that would need to be taken in the light of finalised Implementing Regulations so the examples included in this paper are to inform debate only.**

3.2 Rates Summary

The scenarios and minimum activity criteria set out above were used to derive a set of areas and payment rates, shown in Table 2.

Table 2: Summary of calculated areas and payment rates in this analysis

Descriptor	Scottish Payment Regions	No SR Threshold		SR 0.06		SR 0.12	
		Area (Ha)	Rate	Area (Ha)	Rate	Area (Ha)	Rate
English A	Arable & TGRS*	927,935	€ 323.91	927,935	€ 323.91	927,935	€ 323.91
	PGRS*	845,321	€ 260.29	845,321	€ 260.29	845,321	€ 260.29
	RGR	2,785,653	€ 43.64	1,586,729	€ 76.62	1,070,222	€ 113.60
English B	Arable/TGRS/PGRS*	1,773,256	€ 323.91	1,773,256	€ 323.91	1,773,256	€ 323.91
	RGR	2,785,653	€ 24.34	1,586,729	€ 42.73	1,070,223	€ 63.36
English C	Arable/TGRS/PGRS*	1,773,256	€ 260.29	1,773,256	€ 260.29	1,773,256	€ 260.29
	RGR	2,785,653	€ 64.84	1,586,729	€ 113.83	1,070,223	€ 168.77

*For these regions the rates are chosen while for the RGR they are calculated as set out above.

3.3 Overall Outcomes

Table 3 summarises the overall outcomes for the three scenarios. From the table it is clear that while the mapping of English rates onto Scottish regions is possible there are significant policy choices in how this is implemented. With no SR activity requirements imposed the rate for the RGR land type can be close to the English SDA moorland (€44/ha vs. €45/ha) or significantly different €24/ha or €65/ha. This difference in rates plays out in redistribution terms with lower rates of RGR payment associated with lower rates of overall redistribution and larger proportions of the current SFP population gaining. The use of the English SDA rate rather than the English Non SDA rate in a two region land type scenario means that the budget and thus rate for the RGR land type could be substantially increased. With an SR threshold of 0.12 imposed then the rate for the RGR land type could rise as far as €169/ha. Given the wide range of possible outcomes depending on the decision made there is clearly the need to assess the scenarios in terms of their outcomes for sectors, regions and size classes. While redistribution is an unavoidable consequence of introducing area-based payments the balance of outcomes can still be strongly influenced by decisions on regions budgets and other aspects of their implementation.

Table 3: Outcomes for English A, B and C Scenarios – with varying SR limits

Land Type	Budget (M€)	Rate (€/ha)	Increase (M€)	Decrease (M€)	Redistribution (M€)	% SFPS Popn. Gains
English A – no SR						
Arable and TGRS	€301	€324	€133	-€133	€267	60%
PGRS	€220	€260				
RGR	€122	€44				
English B – no SR						
Arable & Grass	€574	€324	€125	-€125	€250	63%
RGR	€68	€24				
English C – no SR						
Arable & Grass	€462	€260	€165	-€165	€329	54%
RGR	€181	€65				

Land Type	Budget (M€)	Rate (€/ha)	Increase (M€)	Decrease (M€)	Redistribution (M€)	% SFPS Popn. Gains
English A – SR 0.06						
Arable and TGRS	€301	€324	€137	-€137	€273	59%
PGRS	€220	€260				
RGR	€122	€77				
English B – SR 0.06						
Arable & Grass	€574	€324	€126	-€126	€252	63%
RGR	€68	€43				
English C – SR 0.06						
Arable & Grass	€462	€260	€170	-€170	€340	52%
RGR	€181	€114				

Land Type	Budget (M€)	Rate (€/ha)	Increase (M€)	Decrease (M€)	Redistribution (M€)	% SFPS Popn. Gains
English A – SR 0.12						
Arable and TGRS	€301	€324	€137	-€137	€274	58%
PGRS	€220	€260				
RGR	€122	€114				
English B – SR 0.12						
Arable & Grass	€574	€324	€127	-€127	€254	62%
RGR	€68	€63				
English C – SR 0.12						
Arable & Grass	€462	€260	€169	-€169	€329	51%
RGR	€181	€169				

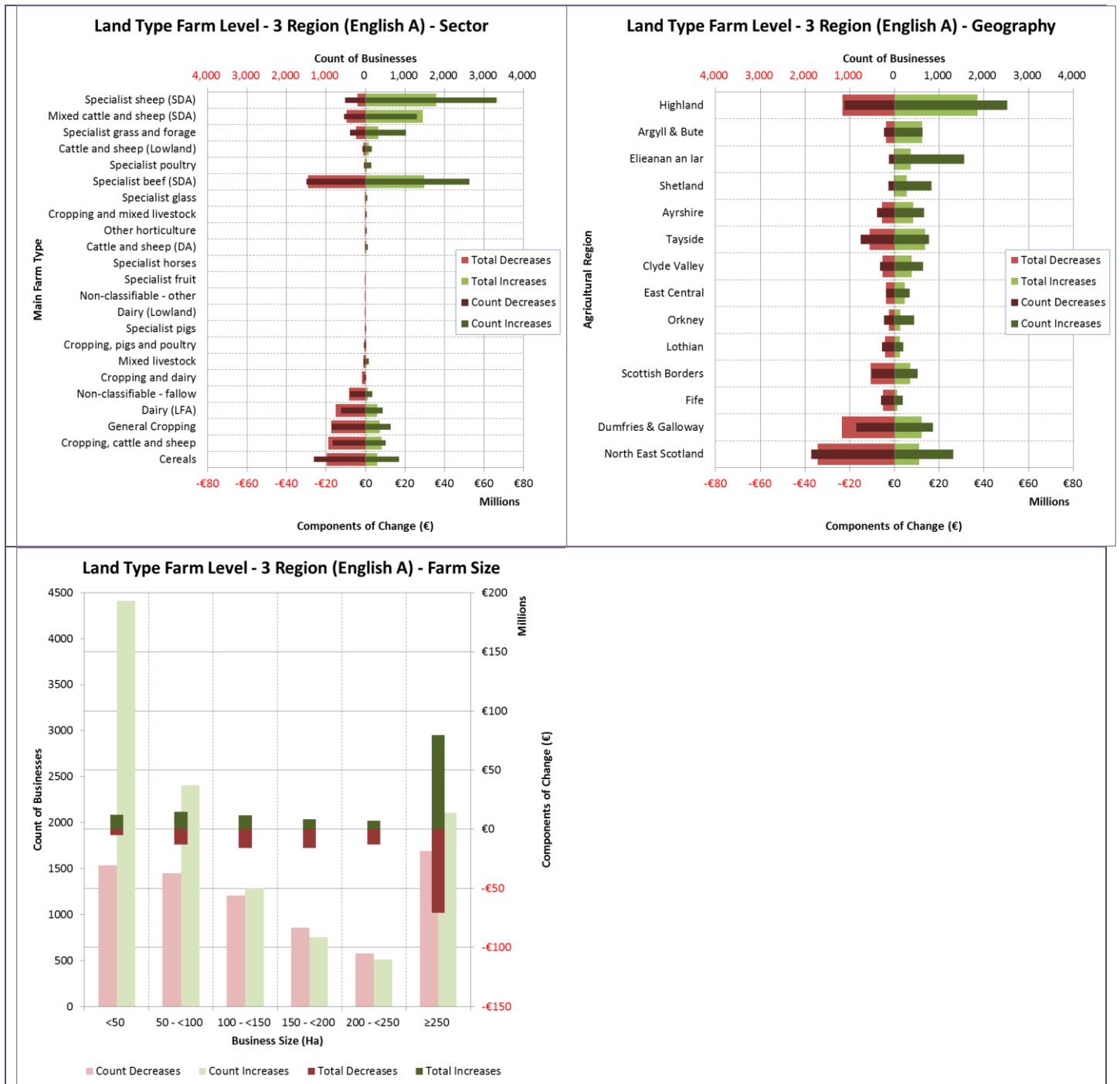
The implications for sectors, regions and business sizes for each of the scenarios and activity thresholds are set out in the sections that follow.

3.4 Sectoral Regional and Size Class Outcomes

3.4.1 English A (no SR) Outcomes

For the sectoral, geographical and size class effects for the English A scenario see Figure 1 with the results also tabulated in Table 4 to Table 6 in Appendix 1 – Tabulated Results.

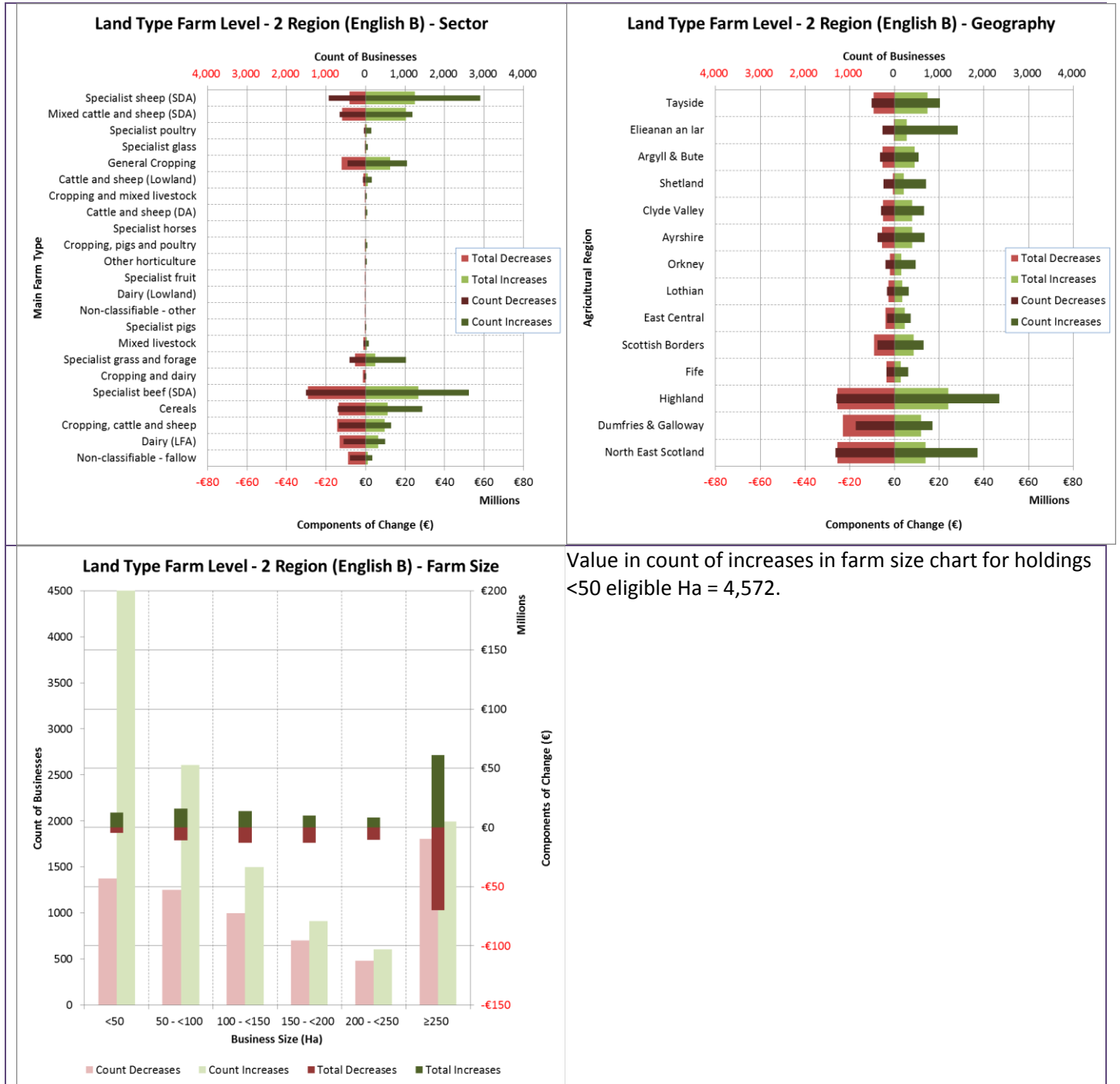
Figure 1: Outcomes English A – no SR



3.4.2 English B (no SR) Outcomes

For the sectoral, geographical and size class effects for the English B scenario see Figure 2 with the results also tabulated in Table 7 to Table 9 in Appendix 1 – Tabulated Results.

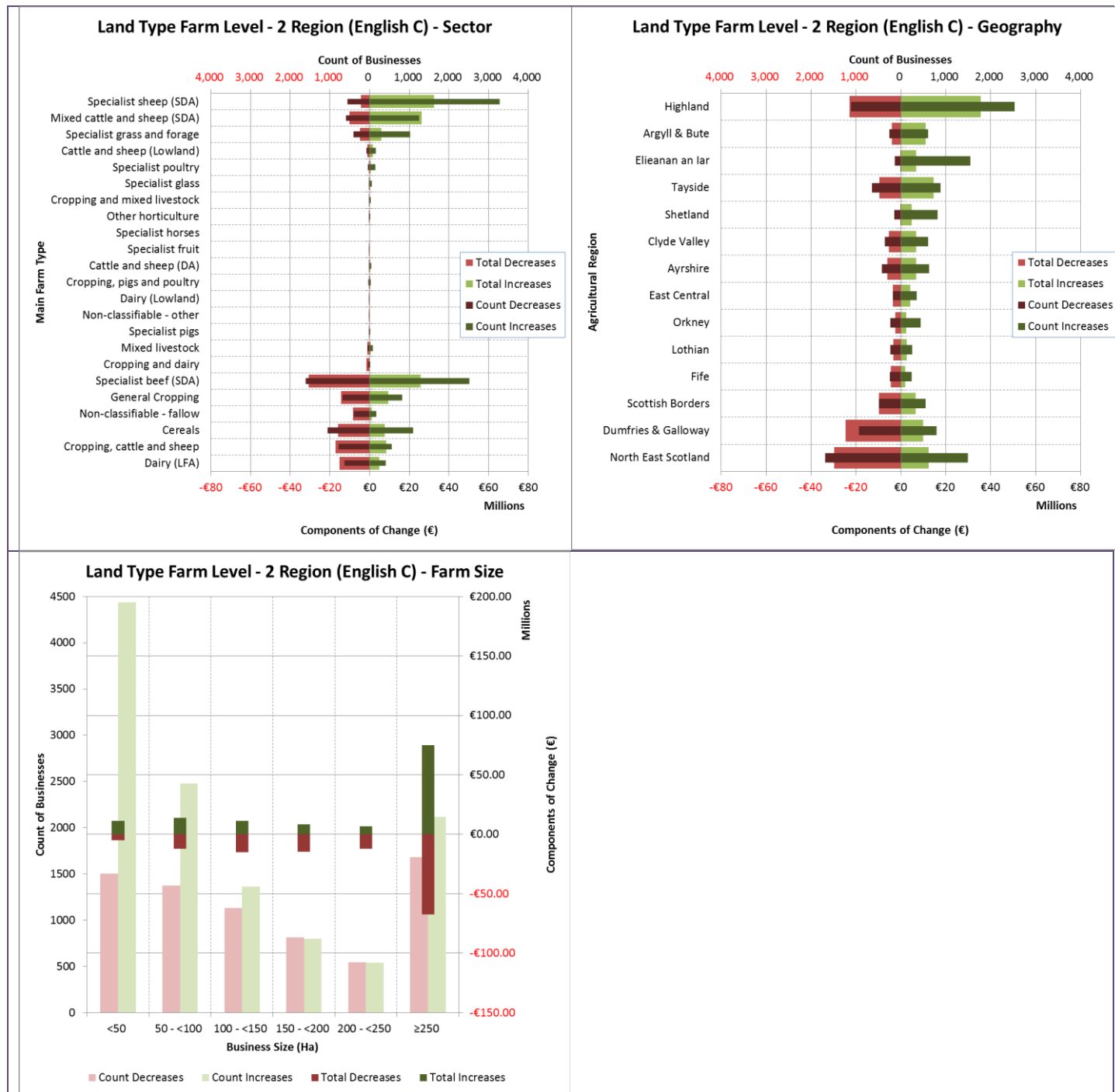
Figure 2: Outcomes English B – no SR



3.4.3 English C (no SR) Outcomes

For the sectoral, geographical and size class effects for the English C scenario see Figure 3 with the results also tabulated in Table 10 to Table 12 in Appendix 1 – Tabulated Results.

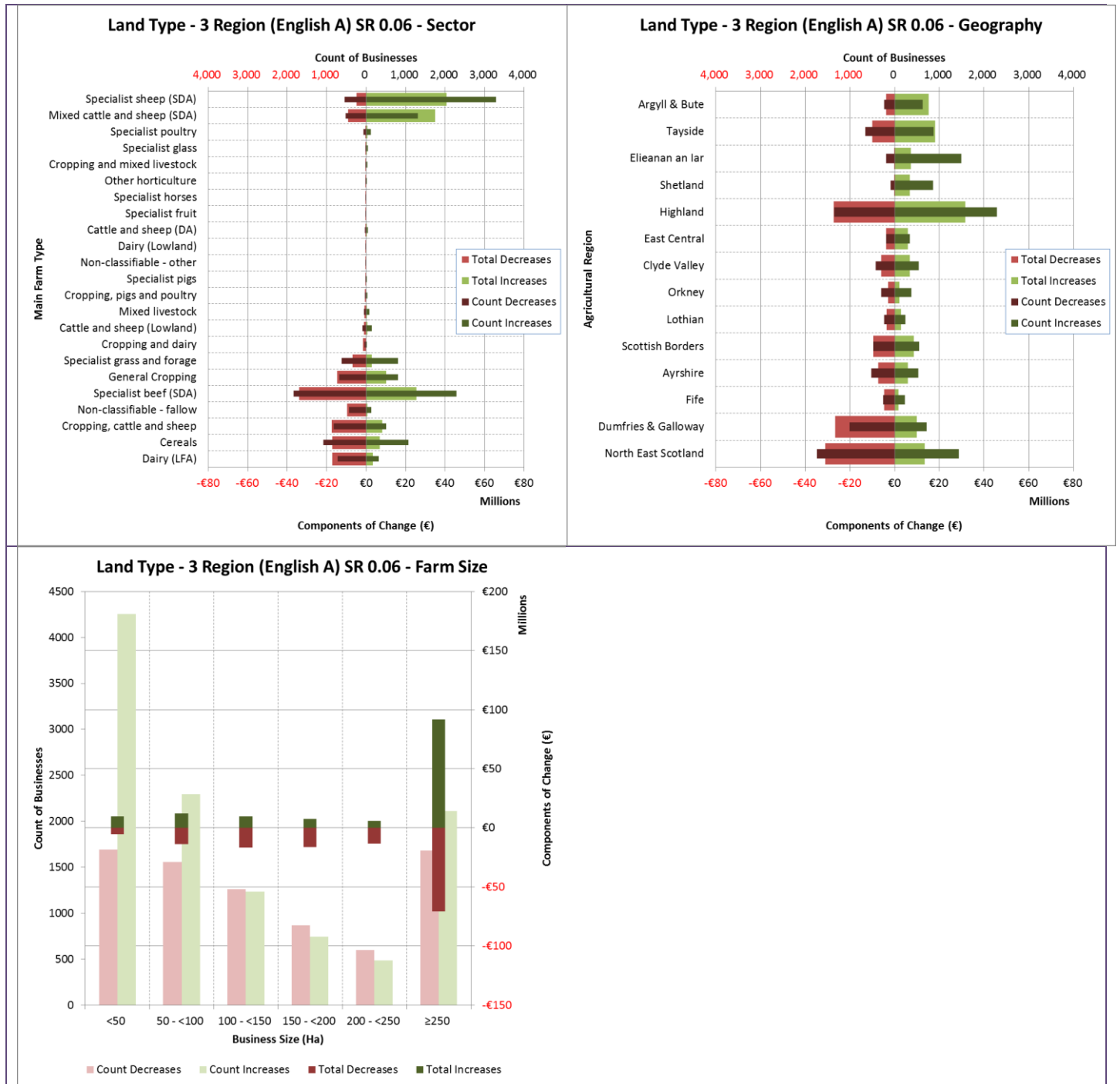
Figure 3: Outcomes English C – no SR



3.4.4 English A (SR 0.06) Outcomes.

For the sectoral, geographical and size class effects for the English A scenario with SR 0.06 see Figure 4 with the results also tabulated in Table 13 to Table 15 in Appendix 1 – Tabulated Results.

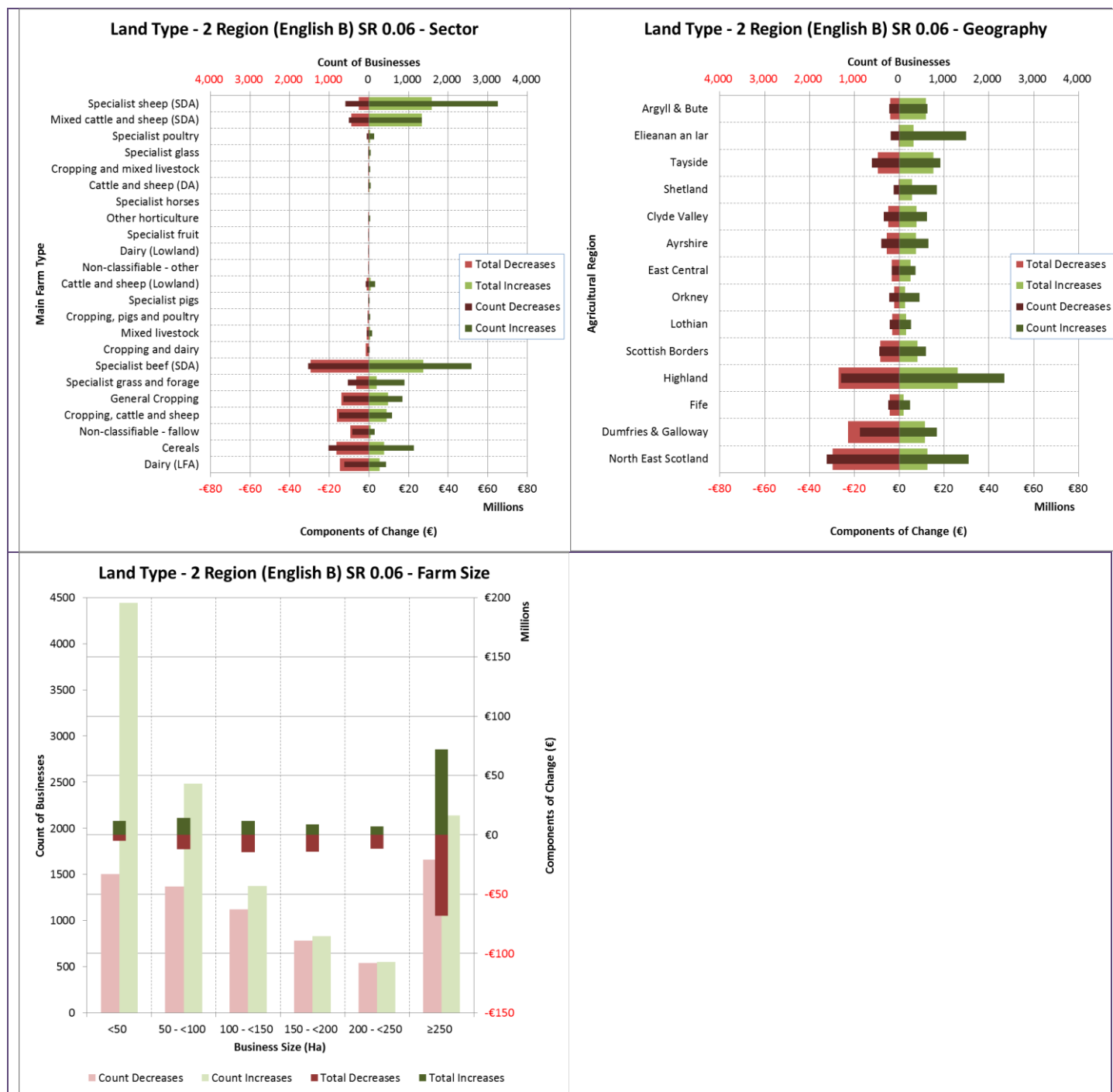
Figure 4: English A – SR 0.06



3.4.5 English B (SR 0.06) Outcomes

For the sectoral, geographical and size class effects for the English B scenario with SR 0.06 see Figure 5 with the results also tabulated in Table 16 to Table 18 in Appendix 1 – Tabulated Results.

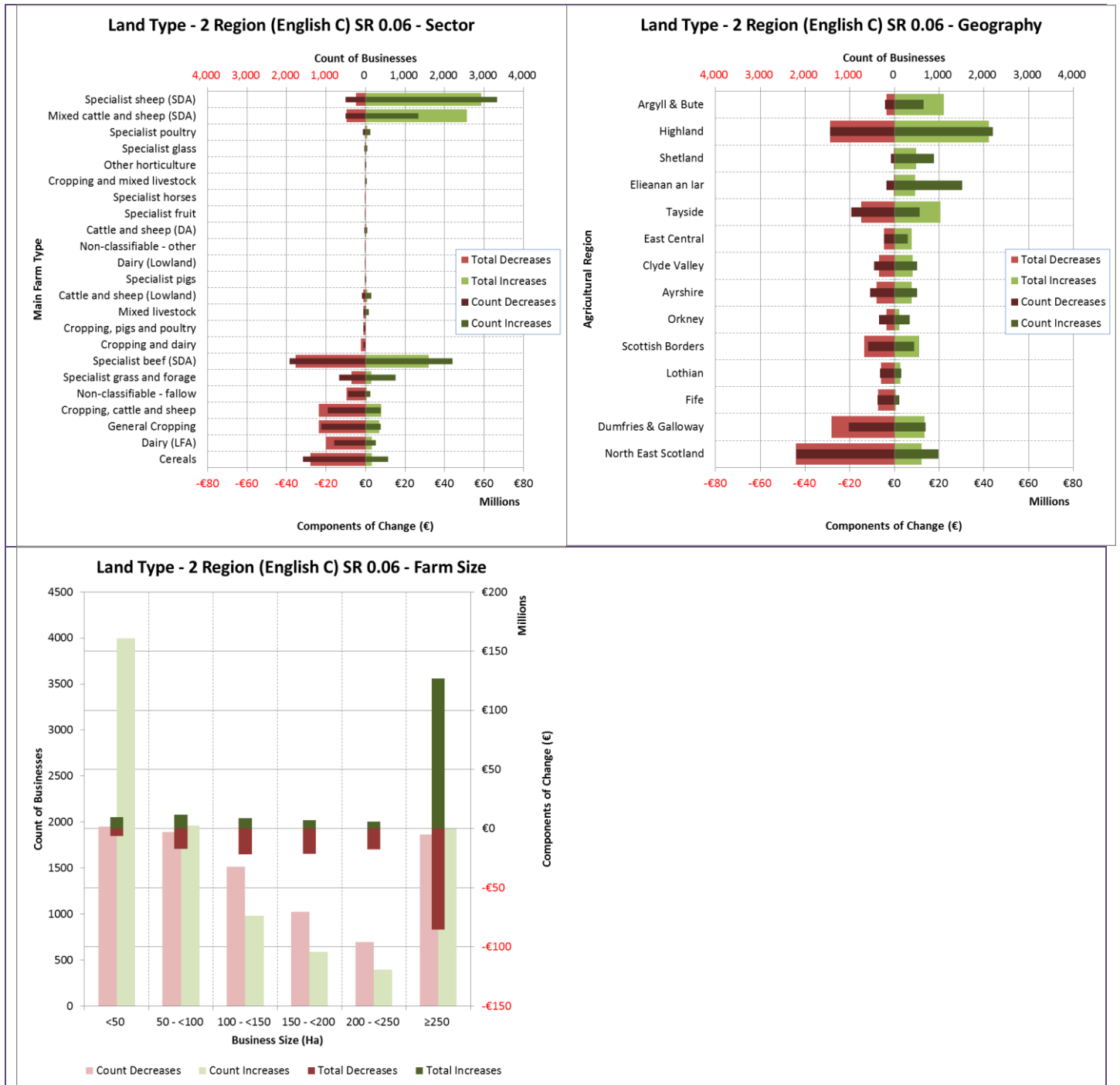
Figure 5: English B – SR 0.06



3.4.6 English C (SR 0.06) Outcomes

For the sectoral, geographical and size class effects for the English C scenario with SR 0.06 see Figure 6 with the results also tabulated in Table 19 to Table 21 in Appendix 1 – Tabulated Results.

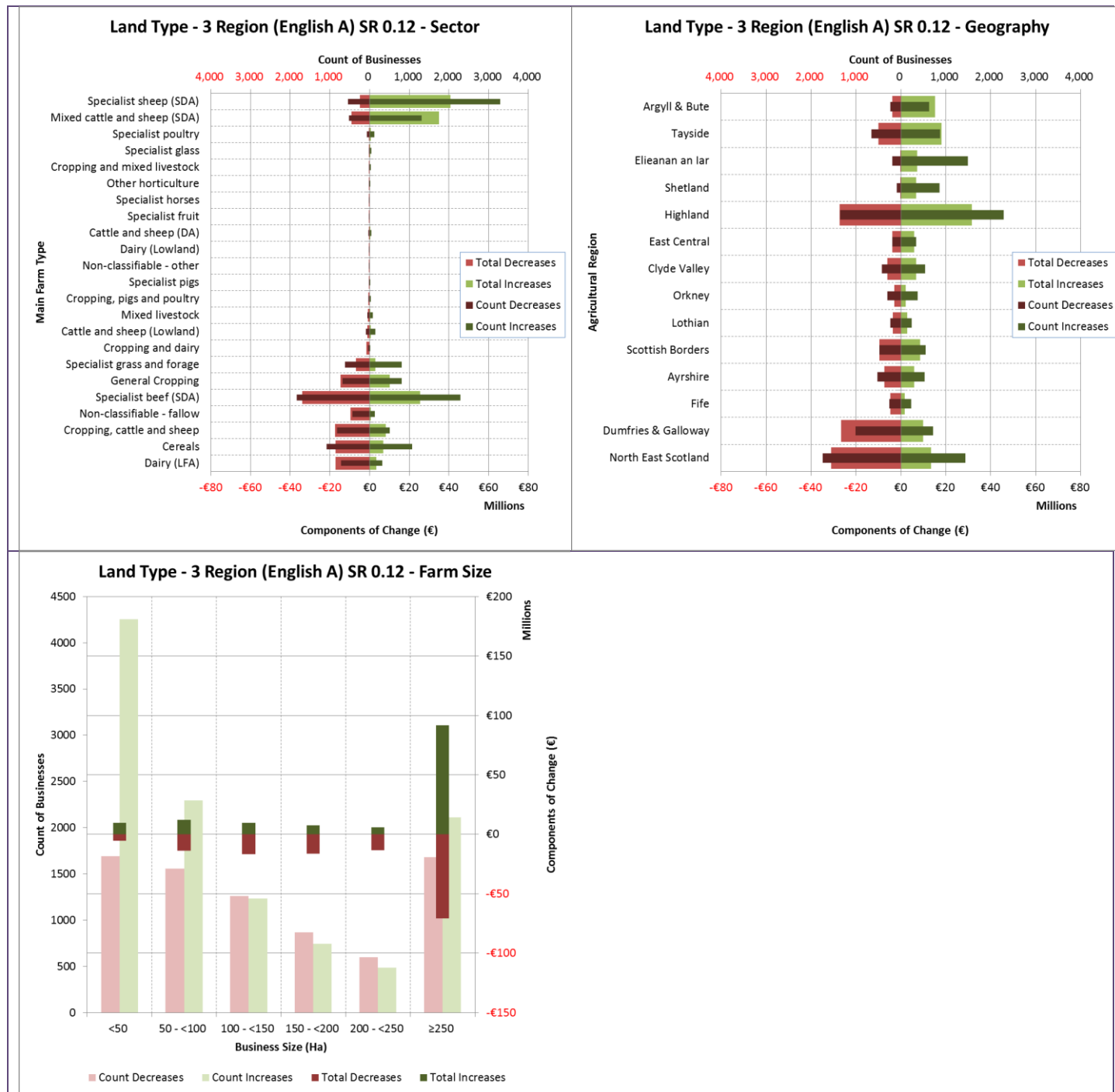
Figure 6: Outcomes English C – SR 0.06



3.4.7 English A (SR 0.12) Outcomes.

For the sectoral, geographical and size class effects for the English A scenario with SR 0.12 see Figure 7 with the results also tabulated in Table 22 to Table 24 in Appendix 1 – Tabulated Results.

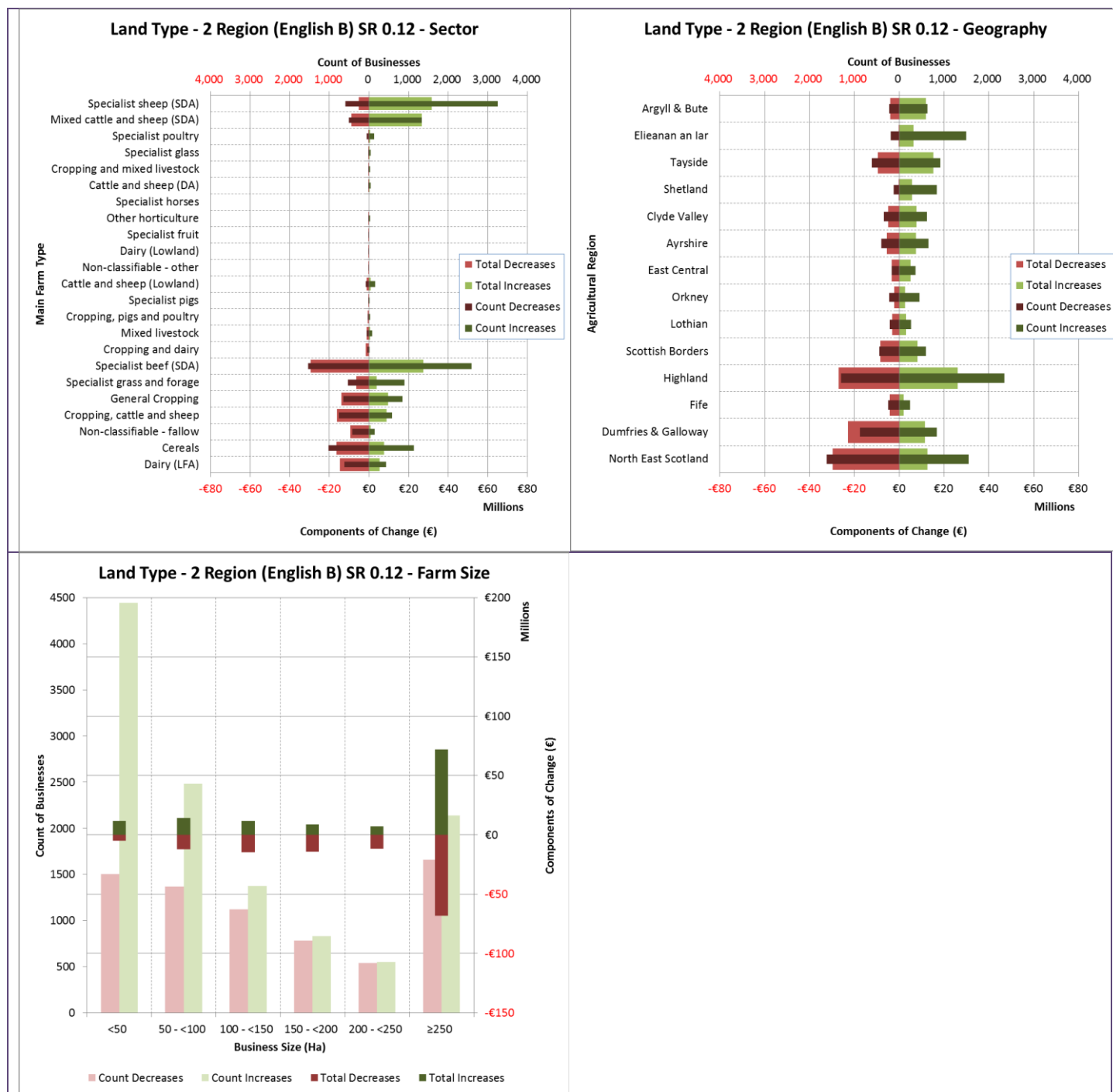
Figure 7: Outcomes English A – SR 0.12



3.4.8 English B (SR 0.12) Outcomes

For the sectoral, geographical and size class effects for the English B scenario with SR 0.12 see Figure 8 with the results also tabulated in Table 25 to Table 27 in Appendix 1 – Tabulated Results.

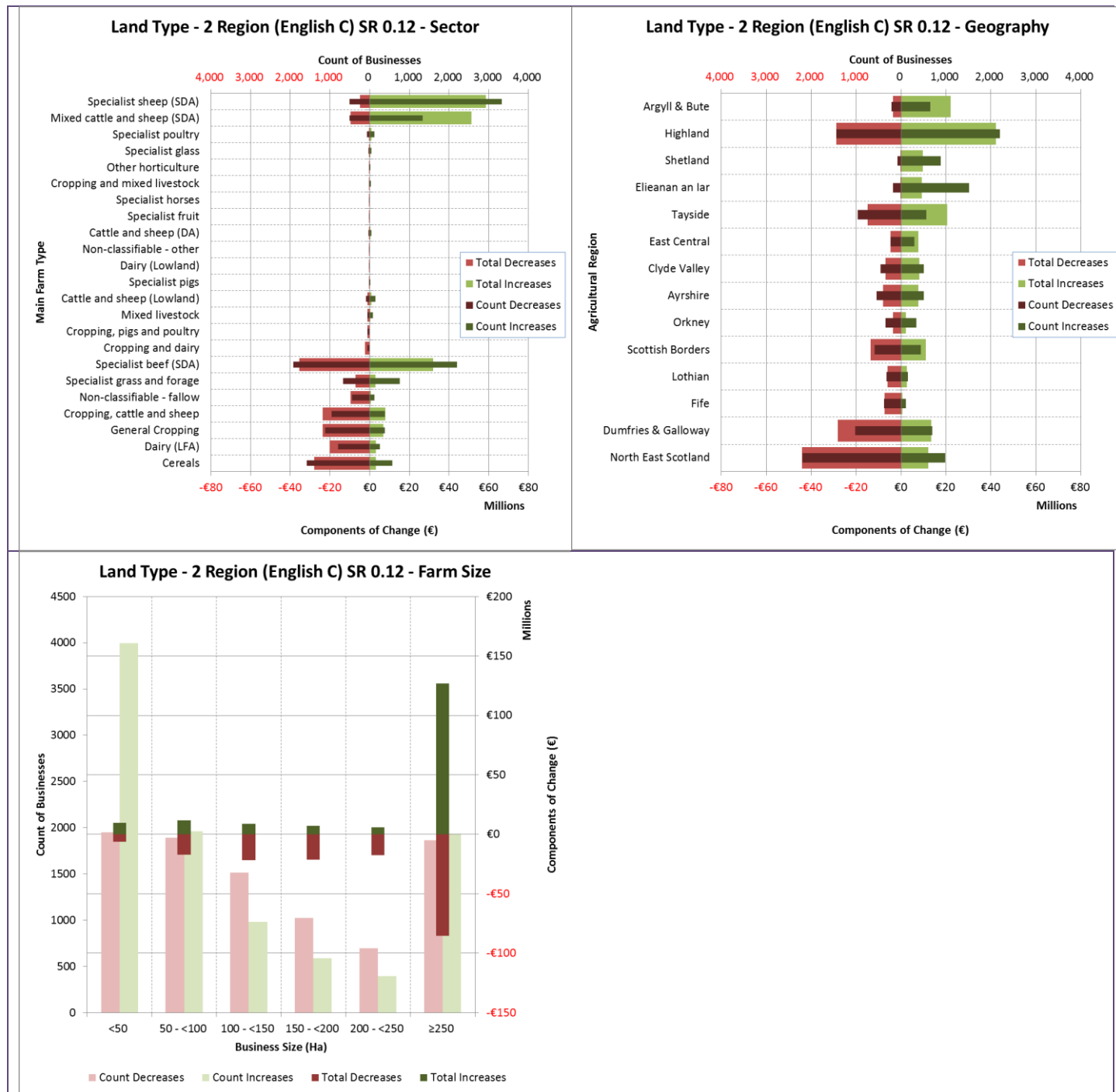
Figure 8: Outcomes English B – SR 0.12



3.4.9 English C (SR 0.12) Outcomes

For the sectoral, geographical and size class effects for the English C scenario with SR 0.12 see Figure 9 with the results also tabulated in Table 28 to Table 30 in Appendix 1 – Tabulated Results.

Figure 9: English C – SR 0.12



APPENDIX 1 – TABULATED RESULTS

Table 4: Sectoral outcomes for the English A scenario – no SR limits

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Cereals	-€19,598,993	€5,950,170	1,309	843	-€13,648,823
Cropping, cattle and sheep	-€18,935,975	€8,245,499	828	507	-€10,690,477
General Cropping	-€17,379,368	€7,107,716	861	637	-€10,271,652
Dairy (LFA)	-€15,262,187	€5,811,054	613	434	-€9,451,133
Non-classifiable - fallow	-€8,394,500	€1,259,143	390	172	-€7,135,357
Cropping and dairy	-€1,866,534	€90,396	44	16	-€1,776,138
Mixed livestock	-€1,219,443	€512,085	56	81	-€707,358
Cropping, pigs and poultry	-€632,848	€282,191	43	18	-€350,657
Specialist pigs	-€300,166	€56,349	12	19	-€243,817
Dairy (Lowland)	-€200,018	€45,710	5	5	-€154,308
Non-classifiable - other	-€146,599	€1,140	8	2	-€145,460
Specialist fruit	-€2,687	€4,593	2	2	€1,906
Specialist horses	€0	€35,590	0	9	€35,590
Cattle and sheep (DA)	-€293,936	€347,189	17	52	€53,253
Other horticulture	-€92,824	€173,490	15	27	€80,665
Cropping and mixed livestock	-€46,801	€198,636	7	36	€151,835
Specialist glass	-€140,924	€297,073	19	51	€156,149
Specialist beef (SDA)	-€29,305,513	€29,704,767	1,502	2,622	€399,255
Specialist poultry	-€249,152	€654,318	41	147	€405,166
Cattle and sheep (Lowland)	-€1,053,178	€1,697,619	74	161	€644,441
Specialist grass and forage	-€4,755,388	€6,392,237	398	1,027	€1,636,848
Mixed cattle and sheep (SDA)	-€9,613,072	€29,078,506	545	1,295	€19,465,434
Specialist sheep (SDA)	-€4,182,447	€35,726,435	525	3,313	€31,543,987
All Types	-€133,672,556	€133,671,906	7,314	11,476	-€651

Table 5: Regional outcomes for the English A scenario – no SR limits

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€34,415,259	€10,995,150	1,860	1,315	-€23,420,109
Dumfries & Galloway	-€23,490,995	€12,149,011	858	863	-€11,341,984
Fife	-€5,212,654	€1,407,320	299	189	-€3,805,334
Scottish Borders	-€10,649,767	€7,103,620	514	520	-€3,546,147
Lothian	-€4,193,975	€2,453,403	282	196	-€1,740,571
Orkney	-€2,529,247	€2,675,849	237	444	€146,602
East Central	-€3,683,207	€4,679,539	185	343	€996,332
Clyde Valley	-€5,262,060	€7,794,634	326	638	€2,532,574
Tayside	-€11,110,990	€13,777,150	752	771	€2,666,160
Ayrshire	-€5,587,337	€8,286,811	394	658	€2,699,474
Shetland	-€310,503	€5,497,720	132	828	€5,187,217
Elieanan an Iar	-€138,570	€7,280,841	123	1,563	€7,142,270
Argyll & Bute	-€3,800,321	€12,303,020	236	626	€8,502,699
Highland	-€23,287,671	€37,267,839	1,116	2,522	€13,980,167
All Regions	-€133,672,556	€133,671,906	7,314	11,476	-€651

Table 6: Size class outcomes for the English A scenario – no SR limits

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€5,048,965	€12,299,437	1,534	4,411	€7,250,472
50 - <100	-€12,806,650	€14,592,168	1,447	2,405	€1,785,517
100 - <150	-€15,981,137	€11,868,879	1,206	1,289	-€4,112,258
150 - <200	-€16,011,888	€8,431,865	859	755	-€7,580,023
200 - <250	-€13,161,275	€7,085,787	576	512	-€6,075,488
≥250	-€70,662,640	€79,393,769	1,692	2,104	€8,731,129
All Sizes	-€133,672,556	€133,671,906	7,314	11,476	-€651

Table 7: Sectoral outcomes for the English B scenario – no SR limits

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Non-classifiable - fallow	-€8,984,346	€1,100,684	395	167	-€7,883,663
Dairy (LFA)	-€13,105,476	€6,495,143	552	495	-€6,610,333
Cropping, cattle and sheep	-€14,329,202	€9,688,719	683	652	-€4,640,483
Cereals	-€13,627,551	€11,070,845	711	1,441	-€2,556,706
Specialist beef (SDA)	-€29,136,313	€26,680,145	1,507	2,617	-€2,456,168
Cropping and dairy	-€1,276,814	€254,421	40	20	-€1,022,393
Specialist grass and forage	-€5,428,662	€4,949,447	405	1,020	-€479,215
Mixed livestock	-€1,093,024	€644,339	50	87	-€448,686
Specialist pigs	-€273,539	€78,579	10	21	-€194,960
Non-classifiable - other	-€163,006	€1,603	7	3	-€161,403
Dairy (Lowland)	-€155,689	€62,775	5	5	-€92,915
Specialist fruit	-€1,134	€5,559	1	3	€4,426
Other horticulture	-€104,968	€121,948	13	29	€16,980
Cropping, pigs and poultry	-€290,526	€322,970	21	40	€32,444
Specialist horses	€0	€37,512	0	9	€37,512
Cattle and sheep (DA)	-€278,460	€348,224	19	50	€69,764
Cropping and mixed livestock	-€54,436	€172,075	8	35	€117,639
Cattle and sheep (Lowland)	-€1,056,767	€1,194,106	71	164	€137,339
General Cropping	-€12,103,496	€12,329,944	452	1,046	€226,448
Specialist glass	-€88,497	€356,159	18	52	€267,661
Specialist poultry	-€283,014	€595,071	39	149	€312,056
Mixed cattle and sheep (SDA)	-€11,927,574	€20,409,949	660	1,180	€8,482,375
Specialist sheep (SDA)	-€8,105,418	€24,947,046	937	2,901	€16,841,628
All Types	-€121,867,914	€121,867,264	6,604	12,186	-€651

Table 8: Regional outcomes for the English B scenario – no SR limits

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€25,561,667	€13,963,655	1,321	1,854	-€11,598,012
Dumfries & Galloway	-€23,032,640	€11,817,754	866	855	-€11,214,886
Highland	-€25,522,159	€24,098,033	1,293	2,345	-€1,424,126
Fife	-€3,527,499	€2,890,219	175	313	-€637,280
Scottish Borders	-€9,141,579	€8,568,218	381	653	-€573,361
East Central	-€3,912,377	€4,589,039	166	362	€676,662
Lothian	-€2,752,170	€3,465,139	163	315	€712,969
Orkney	-€2,108,267	€2,978,923	202	479	€870,657
Ayrshire	-€5,627,553	€8,010,856	383	669	€2,383,304
Clyde Valley	-€5,045,607	€7,857,376	305	659	€2,811,769
Shetland	-€648,181	€4,267,550	250	710	€3,619,369
Argyll & Bute	-€5,294,261	€9,106,765	323	539	€3,812,504
Elieanan an Iar	-€326,669	€5,491,750	267	1,419	€5,165,081
Tayside	-€9,367,285	€14,761,986	509	1,014	€5,394,701
All Regions	-€121,867,914	€121,867,264	6,604	12,186	-€651

Table 9: Size class outcomes for the English B scenario – no SR limits

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€4,752,251	€12,746,595	1,373	4,572	€7,994,344
50 - <100	-€11,021,169	€15,981,818	1,248	2,604	€4,960,649
100 - <150	-€12,827,051	€13,755,416	998	1,497	€928,366
150 - <200	-€12,847,753	€10,057,965	700	914	-€2,789,788
200 - <250	-€10,533,992	€8,251,348	481	607	-€2,282,644
≥250	-€69,885,698	€61,074,120	1,804	1,992	-€8,811,578
All Sizes	-€121,867,914	€121,867,264	6,604	12,186	-€651

Table 10: Sectoral outcomes for English C scenario – no SR limits

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Dairy (LFA)	-€15,173,237	€4,981,351	635	412	-€10,191,886
Cropping, cattle and sheep	-€17,041,736	€8,311,283	777	558	-€8,730,453
Cereals	-€15,980,688	€7,743,438	1,058	1,094	-€8,237,250
Non-classifiable - fallow	-€8,385,644	€1,162,195	396	166	-€7,223,449
General Cropping	-€14,301,486	€9,381,320	680	818	-€4,920,166
Specialist beef (SDA)	-€30,593,711	€25,707,131	1,613	2,511	-€4,886,581
Cropping and dairy	-€1,583,770	€151,090	43	17	-€1,432,680
Mixed livestock	-€1,143,462	€539,768	56	81	-€603,694
Specialist pigs	-€284,820	€61,177	13	18	-€223,643
Non-classifiable - other	-€146,296	€1,253	8	2	-€145,043
Dairy (Lowland)	-€180,253	€43,176	5	5	-€137,077
Cropping, pigs and poultry	-€422,264	€344,051	31	30	-€78,213
Cattle and sheep (DA)	-€317,288	€307,747	19	50	-€9,540
Specialist fruit	-€1,398	€4,040	2	2	€2,642
Specialist horses	€0	€33,494	0	9	€33,494
Other horticulture	-€91,181	€170,231	16	26	€79,050
Cropping and mixed livestock	-€55,688	€187,022	8	35	€131,335
Specialist glass	-€107,079	€318,954	17	53	€211,875
Specialist poultry	-€249,449	€592,137	42	146	€342,688
Cattle and sheep (Lowland)	-€1,068,083	€1,601,319	80	155	€533,236
Specialist grass and forage	-€4,848,830	€5,932,060	405	1,020	€1,083,229
Mixed cattle and sheep (SDA)	-€10,018,613	€26,337,005	591	1,249	€16,318,392
Specialist sheep (SDA)	-€4,452,784	€32,535,869	562	3,276	€28,083,084
All Types	-€126,447,761	€126,447,110	7,057	11,733	-€651

Table 11: Regional outcomes for English C scenario – no SR limits

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€29,739,736	€12,325,060	1,680	1,495	-€17,414,676
Dumfries & Galloway	-€24,600,010	€10,019,205	927	794	-€14,580,806
Scottish Borders	-€9,777,400	€6,707,628	487	547	-€3,069,772
Fife	-€4,399,271	€1,856,568	250	238	-€2,542,703
Lothian	-€3,441,463	€2,562,421	229	249	-€879,042
Orkney	-€2,536,619	€2,453,052	238	443	-€83,567
East Central	-€3,590,685	€4,281,596	180	348	€690,911
Ayrshire	-€6,046,617	€6,820,504	427	625	€773,887
Clyde Valley	-€5,442,448	€6,843,731	355	609	€1,401,283
Shetland	-€344,736	€4,819,934	147	813	€4,475,198
Tayside	-€9,647,819	€14,527,919	638	885	€4,880,100
Elieanan an Iar	-€147,758	€6,739,765	137	1,549	€6,592,007
Argyll & Bute	-€4,007,996	€10,968,912	257	605	€6,960,917
Highland	-€22,725,202	€35,520,814	1,105	2,533	€12,795,612
All Regions	-€126,447,761	€126,447,110	7,057	11,733	-€651

Table 12: Size class outcomes for English C scenario – no SR limits

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€4,905,846	€11,392,687	1,506	4,439	€6,486,841
50 - <100	-€12,241,188	€13,791,451	1,376	2,476	€1,550,263
100 - <150	-€14,922,813	€11,309,266	1,134	1,361	-€3,613,547
150 - <200	-€14,794,883	€8,177,437	815	799	-€6,617,445
200 - <250	-€12,200,086	€6,702,144	546	542	-€5,497,943
≥250	-€67,382,944	€75,074,124	1,680	2,116	€7,691,180
All Sizes	-€126,447,761	€126,447,110	7,057	11,733	-€651

Table 13: Sectoral outcomes for the English A – SR 0.06 scenario

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Dairy (LFA)	-€17,160,883	€3,407,946	725	322	-€13,752,937
Cereals	-€17,247,576	€6,799,068	1,084	1,068	-€10,448,508
Cropping, cattle and sheep	-€17,414,082	€8,208,622	824	511	-€9,205,460
Non-classifiable - fallow	-€9,604,129	€643,410	431	131	-€8,960,720
Specialist beef (SDA)	-€33,955,005	€25,588,410	1,838	2,286	-€8,366,595
General Cropping	-€14,632,317	€10,163,739	684	814	-€4,468,578
Specialist grass and forage	-€6,840,915	€2,970,899	617	808	-€3,870,016
Cropping and dairy	-€1,579,478	€129,506	43	17	-€1,449,972
Cattle and sheep (Lowland)	-€1,164,337	€751,446	91	144	-€412,891
Mixed livestock	-€911,627	€514,462	56	81	-€397,164
Cropping, pigs and poultry	-€521,379	€136,829	31	30	-€384,550
Specialist pigs	-€291,980	€42,933	15	16	-€249,047
Non-classifiable - other	-€173,090	€1,143	8	2	-€171,947
Dairy (Lowland)	-€190,363	€30,954	7	3	-€159,409
Cattle and sheep (DA)	-€384,357	€293,604	26	43	-€90,753
Specialist fruit	-€2,342	€4,575	2	2	€2,233
Specialist horses	-€45	€27,692	1	8	€27,647
Other horticulture	-€94,111	€153,246	17	25	€59,135
Cropping and mixed livestock	-€63,324	€124,324	12	31	€61,000
Specialist glass	-€128,123	€364,495	22	48	€236,373
Specialist poultry	-€285,330	€648,863	62	126	€363,533
Mixed cattle and sheep (SDA)	-€9,052,913	€34,904,773	524	1,316	€25,851,860
Specialist sheep (SDA)	-€4,972,944	€40,759,060	547	3,291	€35,786,116
All Types	-€136,670,649	€136,669,999	7,667	11,123	-€650

Table 14: Regional outcomes for the English A – SR 0.06 scenario

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€31,087,749	€13,485,112	1,734	1,441	-€17,602,637
Dumfries & Galloway	-€26,537,357	€10,045,307	1,008	713	-€16,492,049
Fife	-€4,603,548	€1,693,853	258	230	-€2,909,695
Ayrshire	-€7,230,647	€6,058,794	525	527	-€1,171,853
Scottish Borders	-€9,474,650	€8,632,728	478	556	-€841,922
Lothian	-€3,571,881	€2,805,631	235	243	-€766,251
Orkney	-€2,900,210	€2,170,221	301	380	-€729,988
Clyde Valley	-€6,008,150	€6,794,681	418	546	€786,532
East Central	-€3,798,108	€5,850,933	191	337	€2,052,825
Highland	-€27,151,859	€31,711,676	1,352	2,286	€4,559,817
Shetland	-€241,035	€6,927,878	93	867	€6,686,843
Elieanan an Iar	-€225,351	€7,193,859	192	1,494	€6,968,508
Tayside	-€10,025,928	€18,154,686	651	872	€8,128,759
Argyll & Bute	-€3,814,177	€15,144,638	231	631	€11,330,461
All Types	-€136,670,649	€136,669,999	7,667	11,123	-€650

Table 15: Size class outcomes for the English A – SR 0.06 scenario

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€5,485,515	€9,697,844	1,693	4,252	€4,212,329
50 - <100	-€13,944,283	€12,069,264	1,559	2,293	-€1,875,019
100 - <150	-€16,806,214	€9,732,710	1,263	1,232	-€7,073,503
150 - <200	-€16,215,027	€7,542,004	869	745	-€8,673,023
200 - <250	-€13,278,840	€6,011,490	600	488	-€7,267,350
≥250	-€70,940,769	€91,616,686	1,683	2,113	€20,675,917
All Sizes	-€136,670,649	€136,669,999	7,667	11,123	-€650

Table 16: Sectoral outcomes for the English B – SR 0.06 scenario

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Dairy (LFA)	-€14,531,973	€5,320,846	615	432	-€9,211,128
Cereals	-€16,472,762	€7,711,458	1,020	1,132	-€8,761,305
Non-classifiable - fallow	-€9,499,266	€896,281	418	144	-€8,602,985
Cropping, cattle and sheep	-€16,133,438	€8,823,567	756	579	-€7,309,871
General Cropping	-€14,009,681	€9,711,785	647	851	-€4,297,896
Specialist grass and forage	-€6,362,253	€3,920,591	530	895	-€2,441,662
Specialist beef (SDA)	-€29,462,537	€27,550,567	1,529	2,595	-€1,911,971
Cropping and dairy	-€1,529,400	€167,064	43	17	-€1,362,336
Mixed livestock	-€997,220	€554,768	58	79	-€442,452
Cropping, pigs and poultry	-€488,727	€152,131	30	31	-€336,596
Specialist pigs	-€288,253	€58,363	14	17	-€229,891
Cattle and sheep (Lowland)	-€1,093,914	€888,669	81	154	-€205,245
Non-classifiable - other	-€173,090	€1,290	8	2	-€171,800
Dairy (Lowland)	-€175,380	€46,434	5	5	-€128,946
Specialist fruit	-€1,501	€4,722	2	2	€3,221
Other horticulture	-€86,066	€111,360	15	27	€25,294
Specialist horses	€0	€34,329	0	9	€34,329
Cattle and sheep (DA)	-€303,322	€342,329	19	50	€39,007
Cropping and mixed livestock	-€53,121	€148,040	11	32	€94,919
Specialist glass	-€123,360	€354,297	20	50	€230,937
Specialist poultry	-€252,578	€623,270	51	137	€370,692
Mixed cattle and sheep (SDA)	-€8,811,673	€26,848,885	508	1,332	€18,037,212
Specialist sheep (SDA)	-€5,149,896	€31,727,716	590	3,248	€26,577,820
All Types	-€125,999,412	€125,998,762	6,970	11,820	-€651

Table 17: Regional outcomes for the English B – SR 0.06 scenario

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€29,732,497	€12,657,573	1,622	1,553	-€17,074,924
Dumfries & Galloway	-€22,911,145	€11,595,411	877	844	-€11,315,734
Fife	-€4,194,423	€2,020,214	241	247	-€2,174,210
Highland	-€27,116,863	€26,043,021	1,294	2,344	-€1,073,842
Scottish Borders	-€8,529,460	€8,167,875	439	595	-€361,585
Lothian	-€3,201,750	€2,981,872	211	267	-€219,878
Orkney	-€2,321,924	€2,688,192	227	454	€366,268
East Central	-€3,423,241	€5,049,037	163	365	€1,625,797
Ayrshire	-€5,584,974	€7,573,258	402	650	€1,988,285
Clyde Valley	-€4,931,347	€7,667,591	340	624	€2,736,245
Shetland	-€268,055	€5,807,236	125	835	€5,539,182
Tayside	-€9,637,417	€15,347,776	608	915	€5,710,359
Elieanan an Iar	-€229,433	€6,362,341	194	1,492	€6,132,908
Argyll & Bute	-€3,916,884	€12,037,363	227	635	€8,120,479
All Regions	-€125,999,412	€125,998,762	6,970	11,820	-€651

Table 18: Size class outcomes for the English B – SR 0.06 scenario

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€4,981,448	€11,722,658	1,501	4,444	€6,741,210
50 - <100	-€12,179,290	€14,359,007	1,370	2,482	€2,179,717
100 - <150	-€14,563,334	€11,909,894	1,119	1,376	-€2,653,440
150 - <200	-€14,408,133	€8,750,568	782	832	-€5,657,564
200 - <250	-€11,799,496	€7,224,246	539	549	-€4,575,250
≥250	-€68,067,712	€72,032,388	1,659	2,137	€3,964,677
All Sizes	-€125,999,412	€125,998,762	6970	11820	-€651

Table 19: Sectoral outcomes for the English C – SR 0.06 scenario

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Cereals	-€27,868,721	€3,219,551	1,586	566	-€24,649,170
Dairy (LFA)	-€20,184,688	€3,137,741	790	257	-€17,046,947
General Cropping	-€23,778,907	€6,911,681	1,117	381	-€16,867,226
Cropping, cattle and sheep	-€23,743,891	€7,985,983	955	380	-€15,757,909
Non-classifiable - fallow	-€9,734,273	€581,369	442	120	-€9,152,904
Specialist grass and forage	-€7,052,729	€2,876,888	664	761	-€4,175,842
Specialist beef (SDA)	-€35,484,079	€32,096,392	1,920	2,204	-€3,387,687
Cropping and dairy	-€2,359,125	€29,264	56	4	-€2,329,862
Cropping, pigs and poultry	-€1,100,903	€41,922	54	7	-€1,058,981
Mixed livestock	-€1,061,484	€477,540	58	79	-€583,944
Cattle and sheep (Lowland)	-€1,206,690	€819,352	95	140	-€387,338
Specialist pigs	-€345,387	€29,279	17	14	-€316,107
Dairy (Lowland)	-€245,544	€13,386	8	2	-€232,158
Non-classifiable - other	-€173,793	€724	8	2	-€173,069
Cattle and sheep (DA)	-€415,484	€325,625	27	42	-€89,859
Specialist fruit	-€3,762	€3,232	3	1	-€530
Specialist horses	-€45	€25,141	1	8	€25,096
Cropping and mixed livestock	-€57,364	€127,901	12	31	€70,538
Other horticulture	-€105,452	€205,390	17	25	€99,938
Specialist glass	-€219,922	€335,106	25	45	€115,185
Specialist poultry	-€322,668	€820,924	68	120	€498,256
Mixed cattle and sheep (SDA)	-€9,604,545	€51,215,146	508	1,332	€41,610,601
Specialist sheep (SDA)	-€4,746,357	€58,535,626	512	3,326	€53,789,269
All Farm Types	-€169,815,813	€169,815,163	8,943	9,847	-€650

Table 20: Regional outcomes for the English C – SR 0.06 scenario

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€44,118,065	€12,232,567	2,196	979	-€31,885,498
Dumfries & Galloway	-€28,219,577	€13,438,443	1,021	700	-€14,781,135
Fife	-€7,299,121	€701,164	381	107	-€6,597,957
Lothian	-€5,971,250	€2,639,690	321	157	-€3,331,560
Scottish Borders	-€13,573,592	€11,118,582	593	441	-€2,455,011
Orkney	-€3,601,459	€2,193,715	340	341	-€1,407,744
Ayrshire	-€7,907,749	€7,662,080	544	508	-€245,669
Clyde Valley	-€6,892,796	€8,121,526	452	512	€1,228,730
East Central	-€4,595,102	€7,813,935	233	295	€3,218,832
Tayside	-€14,775,418	€20,506,778	960	563	€5,731,360
Elieanan an Iar	-€214,720	€9,355,776	175	1,511	€9,141,056
Shetland	-€195,635	€9,767,270	77	883	€9,571,635
Highland	-€28,808,362	€42,248,491	1,437	2,201	€13,440,129
Argyll & Bute	-€3,642,965	€22,015,148	213	649	€18,372,182
All Regions	-€169,815,813	€169,815,163	8,943	9,847	-€650

Table 21: Size class outcomes for the English C – SR 0.06 scenario

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€6,398,022	€9,577,480	1,952	3,993	€3,179,458
50 - <100	-€17,300,655	€11,512,554	1,892	1,960	-€5,788,101
100 - <150	-€21,923,201	€8,860,960	1,513	982	-€13,062,241
150 - <200	-€21,339,395	€7,160,723	1,025	589	-€14,178,673
200 - <250	-€17,409,636	€5,870,122	696	392	-€11,539,514
≥250	-€85,444,903	€126,833,324	1,865	1,931	€41,388,421
All Sizes	-€169,815,813	€169,815,163	8,943	9,847	-€650

Table 22: Sectoral outcomes for the English A – SR 0.12 scenario

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Dairy (LFA)	-€17,160,883	€3,407,946	725	322	-€13,752,937
Cereals	-€17,247,576	€6,799,068	1,084	1,068	-€10,448,508
Cropping, cattle and sheep	-€17,414,082	€8,208,622	824	511	-€9,205,460
Non-classifiable - fallow	-€9,604,129	€643,410	431	131	-€8,960,720
Specialist beef (SDA)	-€33,955,005	€25,588,410	1,838	2,286	-€8,366,595
General Cropping	-€14,632,317	€10,163,739	684	814	-€4,468,578
Specialist grass and forage	-€6,840,915	€2,970,899	617	808	-€3,870,016
Cropping and dairy	-€1,579,478	€129,506	43	17	-€1,449,972
Cattle and sheep (Lowland)	-€1,164,337	€751,446	91	144	-€412,891
Mixed livestock	-€911,627	€514,462	56	81	-€397,164
Cropping, pigs and poultry	-€521,379	€136,829	31	30	-€384,550
Specialist pigs	-€291,980	€42,933	15	16	-€249,047
Non-classifiable - other	-€173,090	€1,143	8	2	-€171,947
Dairy (Lowland)	-€190,363	€30,954	7	3	-€159,409
Cattle and sheep (DA)	-€384,357	€293,604	26	43	-€90,753
Specialist fruit	-€2,342	€4,575	2	2	€2,233
Specialist horses	-€45	€27,692	1	8	€27,647
Other horticulture	-€94,111	€153,246	17	25	€59,135
Cropping and mixed livestock	-€63,324	€124,324	12	31	€61,000
Specialist glass	-€128,123	€364,495	22	48	€236,373
Specialist poultry	-€285,330	€648,863	62	126	€363,533
Mixed cattle and sheep (SDA)	-€9,052,913	€34,904,773	524	1,316	€25,851,860
Specialist sheep (SDA)	-€4,972,944	€40,759,060	547	3,291	€35,786,116
All Types	-€136,670,649	€136,669,999	7,667	11,123	-€650

Table 23: Regional outcomes for the English A – SR 0.12 scenario

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€31,087,749	€13,485,112	1,734	1,441	-€17,602,637
Dumfries & Galloway	-€26,537,357	€10,045,307	1,008	713	-€16,492,049
Fife	-€4,603,548	€1,693,853	258	230	-€2,909,695
Ayrshire	-€7,230,647	€6,058,794	525	527	-€1,171,853
Scottish Borders	-€9,474,650	€8,632,728	478	556	-€841,922
Lothian	-€3,571,881	€2,805,631	235	243	-€766,251
Orkney	-€2,900,210	€2,170,221	301	380	-€729,988
Clyde Valley	-€6,008,150	€6,794,681	418	546	€786,532
East Central	-€3,798,108	€5,850,933	191	337	€2,052,825
Highland	-€27,151,859	€31,711,676	1,352	2,286	€4,559,817
Shetland	-€241,035	€6,927,878	93	867	€6,686,843
Elieanan an Iar	-€225,351	€7,193,859	192	1,494	€6,968,508
Tayside	-€10,025,928	€18,154,686	651	872	€8,128,759
Argyll & Bute	-€3,814,177	€15,144,638	231	631	€11,330,461
All Regions	-€136,670,649	€136,669,999	7,667	11,123	-€650

Table 24: Size class outcomes for the English A – SR 0.12 scenario

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€5,485,515	€9,697,844	1,693	4,252	€4,212,329
50 - <100	-€13,944,283	€12,069,264	1,559	2,293	-€1,875,019
100 - <150	-€16,806,214	€9,732,710	1,263	1,232	-€7,073,503
150 - <200	-€16,215,027	€7,542,004	869	745	-€8,673,023
200 - <250	-€13,278,840	€6,011,490	600	488	-€7,267,350
≥250	-€70,940,769	€91,616,686	1,683	2,113	€20,675,917
All Sizes	-€136,670,649	€136,669,999	7,667	11,123	-€650

Table 25: Sectoral outcomes for the English B – SR 0.12 scenario

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Dairy (LFA)	-€14,531,973	€5,320,846	615	432	-€9,211,128
Cereals	-€16,472,762	€7,711,458	1,020	1,132	-€8,761,305
Non-classifiable - fallow	-€9,499,266	€896,281	418	144	-€8,602,985
Cropping, cattle and sheep	-€16,133,438	€8,823,567	756	579	-€7,309,871
General Cropping	-€14,009,681	€9,711,785	647	851	-€4,297,896
Specialist grass and forage	-€6,362,253	€3,920,591	530	895	-€2,441,662
Specialist beef (SDA)	-€29,462,537	€27,550,567	1,529	2,595	-€1,911,971
Cropping and dairy	-€1,529,400	€167,064	43	17	-€1,362,336
Mixed livestock	-€997,220	€554,768	58	79	-€442,452
Cropping, pigs and poultry	-€488,727	€152,131	30	31	-€336,596
Specialist pigs	-€288,253	€58,363	14	17	-€229,891
Cattle and sheep (Lowland)	-€1,093,914	€888,669	81	154	-€205,245
Non-classifiable - other	-€173,090	€1,290	8	2	-€171,800
Dairy (Lowland)	-€175,380	€46,434	5	5	-€128,946
Specialist fruit	-€1,501	€4,722	2	2	€3,221
Other horticulture	-€86,066	€111,360	15	27	€25,294
Specialist horses	€0	€34,329	0	9	€34,329
Cattle and sheep (DA)	-€303,322	€342,329	19	50	€39,007
Cropping and mixed livestock	-€53,121	€148,040	11	32	€94,919
Specialist glass	-€123,360	€354,297	20	50	€230,937
Specialist poultry	-€252,578	€623,270	51	137	€370,692
Mixed cattle and sheep (SDA)	-€8,811,673	€26,848,885	508	1,332	€18,037,212
Specialist sheep (SDA)	-€5,149,896	€31,727,716	590	3,248	€26,577,820
All Types	-€125,999,412	€125,998,762	6,970	11,820	-€651

Table 26: Regional outcomes for the English B – SR 0.12 scenario

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€29,732,497	€12,657,573	1,622	1,553	-€17,074,924
Dumfries & Galloway	-€22,911,145	€11,595,411	877	844	-€11,315,734
Fife	-€4,194,423	€2,020,214	241	247	-€2,174,210
Highland	-€27,116,863	€26,043,021	1,294	2,344	-€1,073,842
Scottish Borders	-€8,529,460	€8,167,875	439	595	-€361,585
Lothian	-€3,201,750	€2,981,872	211	267	-€219,878
Orkney	-€2,321,924	€2,688,192	227	454	€366,268
East Central	-€3,423,241	€5,049,037	163	365	€1,625,797
Ayrshire	-€5,584,974	€7,573,258	402	650	€1,988,285
Clyde Valley	-€4,931,347	€7,667,591	340	624	€2,736,245
Shetland	-€268,055	€5,807,236	125	835	€5,539,182
Tayside	-€9,637,417	€15,347,776	608	915	€5,710,359
Elieanan an Iar	-€229,433	€6,362,341	194	1,492	€6,132,908
Argyll & Bute	-€3,916,884	€12,037,363	227	635	€8,120,479
All Regions	-€125,999,412	€125,998,762	6,970	11,820	-€651

Table 27: Size class outcomes for the English B – SR 0.12 scenario

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€4,981,448	€11,722,658	1,501	4,444	€6,741,210
50 - <100	-€12,179,290	€14,359,007	1,370	2,482	€2,179,717
100 - <150	-€14,563,334	€11,909,894	1,119	1,376	-€2,653,440
150 - <200	-€14,408,133	€8,750,568	782	832	-€5,657,564
200 - <250	-€11,799,496	€7,224,246	539	549	-€4,575,250
≥250	-€68,067,712	€72,032,388	1,659	2,137	€3,964,677
All Sizes	-€125,999,412	€125,998,762	6,970	11,820	-€651

Table 28: Sectoral outcomes for the English C – SR 0.12 scenario

Main Farm Type	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
Cereals	-€27,868,721	€3,219,551	1,586	566	-€24,649,170
Dairy (LFA)	-€20,184,688	€3,137,741	790	257	-€17,046,947
General Cropping	-€23,778,907	€6,911,681	1,117	381	-€16,867,226
Cropping, cattle and sheep	-€23,743,891	€7,985,983	955	380	-€15,757,909
Non-classifiable - fallow	-€9,734,273	€581,369	442	120	-€9,152,904
Specialist grass and forage	-€7,052,729	€2,876,888	664	761	-€4,175,842
Specialist beef (SDA)	-€35,484,079	€32,096,392	1,920	2,204	-€3,387,687
Cropping and dairy	-€2,359,125	€29,264	56	4	-€2,329,862
Cropping, pigs and poultry	-€1,100,903	€41,922	54	7	-€1,058,981
Mixed livestock	-€1,061,484	€477,540	58	79	-€583,944
Cattle and sheep (Lowland)	-€1,206,690	€819,352	95	140	-€387,338
Specialist pigs	-€345,387	€29,279	17	14	-€316,107
Dairy (Lowland)	-€245,544	€13,386	8	2	-€232,158
Non-classifiable - other	-€173,793	€724	8	2	-€173,069
Cattle and sheep (DA)	-€415,484	€325,625	27	42	-€89,859
Specialist fruit	-€3,762	€3,232	3	1	-€530
Specialist horses	-€45	€25,141	1	8	€25,096
Cropping and mixed livestock	-€57,364	€127,901	12	31	€70,538
Other horticulture	-€105,452	€205,390	17	25	€99,938
Specialist glass	-€219,922	€335,106	25	45	€115,185
Specialist poultry	-€322,668	€820,924	68	120	€498,256
Mixed cattle and sheep (SDA)	-€9,604,545	€51,215,146	508	1,332	€41,610,601
Specialist sheep (SDA)	-€4,746,357	€58,535,626	512	3,326	€53,789,269
All Types	-€169,815,813	€169,815,163	8,943	9,847	-€650

Table 29: Regional outcomes for the English C – SR 0.12 scenario

AgRegion	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
North East Scotland	-€44,118,065	€12,232,567	2,196	979	-€31,885,498
Dumfries & Galloway	-€28,219,577	€13,438,443	1,021	700	-€14,781,135
Fife	-€7,299,121	€701,164	381	107	-€6,597,957
Lothian	-€5,971,250	€2,639,690	321	157	-€3,331,560
Scottish Borders	-€13,573,592	€11,118,582	593	441	-€2,455,011
Orkney	-€3,601,459	€2,193,715	340	341	-€1,407,744
Ayrshire	-€7,907,749	€7,662,080	544	508	-€245,669
Clyde Valley	-€6,892,796	€8,121,526	452	512	€1,228,730
East Central	-€4,595,102	€7,813,935	233	295	€3,218,832
Tayside	-€14,775,418	€20,506,778	960	563	€5,731,360
Elieanan an Iar	-€214,720	€9,355,776	175	1,511	€9,141,056
Shetland	-€195,635	€9,767,270	77	883	€9,571,635
Highland	-€28,808,362	€42,248,491	1,437	2,201	€13,440,129
Argyll & Bute	-€3,642,965	€22,015,148	213	649	€18,372,182
All Regions	-€169,815,813	€169,815,163	8,943	9,847	-€650

Table 30: Size class outcomes for the English C – SR 0.12 scenario

Size Class (ha)	Total Decreases	Total Increases	Count Decreases	Count Increases	Net Change
<50	-€6,398,022	€9,577,480	1,952	3,993	€3,179,458
50 - <100	-€17,300,655	€11,512,554	1,892	1,960	-€5,788,101
100 - <150	-€21,923,201	€8,860,960	1,513	982	-€13,062,241
150 - <200	-€21,339,395	€7,160,723	1,025	589	-€14,178,673
200 - <250	-€17,409,636	€5,870,122	696	392	-€11,539,514
≥250	-€85,444,903	€126,833,324	1,865	1,931	€41,388,421
All Sizes	-€169,815,813	€169,815,163	8,943	9,847	-€651