

**Table (ii):
Allocation
of standard
overhead costs**

Overhead expense	Allocation based on	Comments
Administration	Income (proportion of total farm income)	For example, the wool flock generates 50% of a farms total income, the flock is then allocated 50% of the administration expenses
Depreciation	Labour/area	Allocated on a labour basis for all small tools, office equipment, private and farm vehicle depreciation, and an area basis for all fixed infrastructure, farming, hay & silage making, and livestock plant. For example, a lupin crop uses 10% of farm labour and 20% of the total cropped area. It is allocated 10% of the depreciation on farm vehicles and 20% of the depreciation on farming plant.
Electricity & Gas	Labour	For example, if 40% of farm labour spends its time on the first cross flock, then first cross flock is allocated 40% of the electricity & gas expenses.
Fuel & Lubricants	Labour/area	Calculated the same way as for depreciation.
Insurance	Income	Calculated the same way as for Administration expenses.
Landcare	Area	For example, if 50% of the property area is used to run cattle, then cattle are allocated 50% of the Landcare expenses.
Lime	Area	Calculated the same way as for Landcare expenses.
Materials	Area	Calculated the same way as for Landcare expenses.
M/Vehicle expenses	Labour	Calculated the same way as for electricity and gas expenses.
Rates & Rents	Area	Calculated the same way as for Landcare expenses.
R & M General	Area	Calculated the same way as for Landcare expenses.
Wages (including owner allowance)	Labour	Calculated the same way as for electricity and gas expenses.

LIVESTOCK DSE RATINGS

Table (iii): Sheep DSE ratings

	Merino DSE	Prime lamb DSE
Weaned lambs	25kg	25kg
Gaining 100g/day	1.3	1.3
Gaining 200g/day	1.9	1.9
Mature sheep	50kg	55kg
Dry ewes, wethers	1.1	1.3
Gaining 50g/day	1.4	1.6
Pregnant ewe (singles)	1.3	1.7
Pregnant ewe (twins)	1.5	1.9
Ewes with lambs at foot	3.1	3.3

Table (iv): Estimation of the annual dry sheep equivalents of merino ewes (50kg)

Status	DSE	Time (months)	Total DSE
Dry ewe	1.1	4	0.4
Pregnant, first 3 months	1.1	3	0.3
Pregnant, last 2 months	1.3	2	0.2
Lactating (80% lambing)	2.5	3	0.6
	Total		1.5

Table (v): Estimation of the annual dry sheep equivalents of prime lamb ewes (55kg)

Status	DSE	Time (months)	Total DSE
Dry ewe	1.3	4	0.4
Pregnant, first 3 months	1.3	3	0.3
Pregnant, last 2 months	1.7	2	0.3
Lactating (115% lambing)	3.8	3	1.0
	Total		2.0

	Dry Sheep Equivalent tents	
	200kg	250kg
Weaned calves		
Gaining 0.25 kg / day	4	5
Gaining 0.75 kg / day	7	8
Yearlings	300kg	350kg
Gaining 0.25 kg / day	6	7
Gaining 0.75 kg / day	9	10
Mature cattle	400kg	500kg
Dry cows, steers	6	7
Gaining 0.25 kg / day	7	9
Bullocks gaining 0.75 kg / day	11	13
Pregnant cows, last 3 months	8	9
Cows with 0-3 month calves	13	15
Cows with 4-6 month calves	16	17

Table (vi): Beef DSE ratings

Status	DSE	Time (months)	Total DSE
Pregnant last 4 months	9	4	3
Lactating 0-3 months	15	3	3.75
Lactating 4-8 months	17	5	7
	Total		13.75*

Table (vii): Beef DSE ratings

* When weaning occurs at 6 months, use a DSE rating of 13.