

Farm Ref. No. (A/3)

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FARM BUSINESS SURVEY

2011 / 2012

FARM RETURN

(Incorporating agricultural statistical information required for the European Commission. The data contained herein are strictly confidential and it is prohibited to make use of them for tax purposes)

Comments

Y STRUCTURAL CHANGE

Missing Data Codes

No data missing	0
Data refused by co-operator	7
Data otherwise unavailable	8

Year Codes

Data relates to period of account	1
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Year Code	MDC	Change in Business Structure				Change in Physical Resource Base			
		1	2	3	4	11	12	13	14
1									

First Digit (consequence of change)

0	No change	0	No change
1	Farm business continue but being managed by other family member	1	Addition of resources to farm business
2	Farm business continuing but being managed by another (non-family)	2	Reduction to resources of farm business
3	Farm business continuing but no longer eligible for FBS as too diversified	3	Other
4	Farm business continuing but no longer eligible for FBS as too small		
5	Farm business continuing but no longer in FBS for other reasons		
6	Farm business ceasing to trade as a farm business, but still trading		
7	Farm business ceasing to trade altogether		

Second Digit (primary reason for change)

0	No change	0	No change
1	Move to another farm business	1	Inheritance / bequest
2	Better business / employment opportunity outside agriculture	2	Purchase of new resources
3	Maternity	3	Sale of existing resources
4	Retirement due to age	4	Lease (e.g. FBT)
5	Retirement due to ill health	5	License (e.g. CFA)
6	Death of farmer	6	Other
7	Divorce or other family settlement		
8	Financial failure of business		
9	Other		
10	Unknown		

Third Digit (secondary reason for change)

0	No change	0	No change
1	Move to another farm business	1	Entire farm
2	Better business / employment opportunity outside agriculture	2	Buildings only
3	Maternity	3	Land only
4	Retirement due to age	4	Dwellings only
5	Retirement due to ill health	5	Land and buildings
6	Death of farmer	6	Other
7	Divorce or other family settlement		
8	Financial failure of business		
9	Other		
10	Unknown		

Fourth Digit (destination of farmer)

0	No change	0	No change
1	Physically active on farm but no longer main manager	1	Within self-contained farm
2	Moved to different farm	2	Amalgamation with another unit
3	Living on farm but no longer physically active	3	Break up into more than one unit
4	Living off farm within local area	4	Non-agricultural use
5	Living off farm out with local area	5	Other
6	Emigration		
9	Other		
10	Unknown		

A GENERAL CHARACTERISTICS

Less Favoured Area Codes

All land outside LFA	1
All land inside SDA	2
All land inside DA	3
50% + in LFA of which 50% + in SDA	4
50% + in LFA of which 50% + in DA	5
<50% in LFA of which 50% + in SDA	6
<50% in LFA of which 50% + in DA	7

Liabilities and Assets Status Codes

Data unavailable or incomplete	0
Data complete	1
Data complete but subject to some estimation	2

Form of Business Codes

Sole trader (incl. farmer & spouse partnership)	1
Partnership (other family only)	2
Partnership (other)	3
Farming company	4
Other	5

Altitude Codes

Most of holding below 300m	1
Most of holding at 300m to 600m	2
Most of holding at 600m or over	3
Data not available	4

Structural Fund Codes

Convergence and Territorial Co-operation Programmes	4
Regional Competitiveness and Employment only	5
Convergence objective	6
Neither convergence objective nor phasing in	7
Phasing in	8

	Code	Description	
Region (North England = 411; East England = 412; West England = 413; Wales = 421)	01		
Government Office Region (codes 1 to 10) <i>See FAS 23 (code book), Table 1 for definitions</i>	60		
County, Metropolitan County or Unitary Authority (e.g. 03, 22, 115, etc.) <i>for definitions</i>	02		
Farm ref. no. (incorporating accountancy office no.)	03		
Accountancy office number	04		
Year ending date of accounts (e.g. 31/12/2006)	05		
Form of business (codes 1 to 5)	07		
Number of agricultural holdings within the farm business	46		
Grid Reference (letters / numbers)	08		
Less Favoured Area (codes 1 to 7)	37		
Altitude (codes 1 to 4)	11		
Assets and liabilities status (codes 0 to 2)	12		
Original farm reference no.	13		
Structural Fund (codes 6 to 8) (NB coding changed 2008)	38		
Organic Enterprises <i>See FAS 23 (code book), Table 9 for definitions</i>	58		
Year account first submitted to MAFF / DEFRA / National Assembly for Wales	35		
No. of (whole) Livestock Unit grazing days on land not included in UAA (EC only)	36		
Sugar beet entitlement (tonnes)	63		
Rurality land classification index <i>See FAS 23 (code book), Table 10 for definitions</i>	64		
River basin catchment area <i>See FAS 23 (code book), Table 11 for definitions</i>	65		
Joint character area <i>See FAS 23 (code book), Table 2 for definitions</i>	66		
CEH Code <i>See FAS 23 (code book), Table 3 for definitions</i>	70		
Membership of farm assurance scheme	67		
Membership of LEAF	69		
Contract Rearing <i>See FAS 23 (code book), Table 12 for definitions</i>	71		
Labour and machinery sharing <i>See FAS 23 (code book), Table 13 for definitions</i>	72		
Milling wheat proportion <i>See FAS 23 (code book), Table 14 for definitions</i>	73		
Sugar beet contracting for harvesting <i>See FAS 23 (code book), Table 15 for definitions</i>	74		
For this cropping year do you have any land being managed voluntarily under the Campaign for the Farmed Environment? <i>See FAS 23 (code book), Table 16 for definitions</i>	75		
		Hectares (to 2 dec. places)	
Total main products and set-aside (C299 + C422, col. 21)	15		
Grass, fodder crops, rough grazing (C420 col. 21)	16		
Utilised Agricultural Area (A15 + A16)	17		
Woodland	18		
Other areas (buildings, roads, water, household gardens, area not used for agriculture)	19		
TOTAL AREA (A17 + A18 + A19)	20		
Adjusted rough grazing (sole occupation)	21		
Adjusted grazing rights (shared)	22		
Total Adjusted Area (A17 - C404 col. 21 + A21)	23		
Area actually irrigated	24		
Area under glass, heated	25		
Area under glass, not heated	26		
Division of total area by tenure status	Owner occupied	Utilised agricultural area	27
		Woodlands and other areas	28
	Full Agricultural Tenancy	Utilised agricultural area	29
		Woodlands and other areas	30
	Farm Business Tenancy & similar informal agreements (including for less than 1 year)	Utilised agricultural area	47
		Woodlands and other areas	48
Contract farming agreement	Utilised agricultural area	49	
	Woodlands and other areas	50	
	Utilised agricultural area	51	
Share farming agreement (give area even if not on this farm)	Woodlands and other areas	52	
Area eligible for single payment including set-aside		68	
Total area of the farm within	an Environmentally Sensitive Area	40	
	a Nitrate Vulnerable Zone %	61	
	a Moorland Area	42	
Total area of the farm covered by a management agreement for	an Environmentally Sensitive Area	43	
	a Moorland Area	45	
Total area of land outside the LFA		53	
Total area of land in the DA	<i>Enter zero if not available</i>	54	
Total area of land in the SDA		55	
Total unused common land		77	
Utilised agricultural area (UAA) registered with a certification body as fully organic (Exclude land in conversion, A57)	56		
Utilised agricultural area registered with a certification body as in conversion to organic	57		

B LABOUR

Unpaid Labour Duty Codes

Holder / manager	1
Holder / not manager	2
Manager / not holder	3
Limited company	9

Education Codes

School only	0	Degree	4
GCSE or equivalent	1	Postgraduate qualification	5
A level or equivalent	2	Apprenticeship	6
College / National Diploma / certificate	3	Other	9

Gender Codes

Male	1
Female	2

Line Code	Duty or Gender Code	Year of Birth	Numbers	Time Worked Annually (hours)	Gross Wages and Salaries		Education Code	Time worked annually on section I activities
					Paid	Unpaid Manual Labour (incl. employer's share of social security contributions.)		
					£	£		hrs
1	2	3	5	6	7	8	9	

WHOLLY OR MAINLY UNPAID LABOUR

Regular unpaid partners, directors or managers other than farmer (Duty codes 1, 2, 3 or 9)	01	Duty Code						
	02	Duty Code						
	03	Duty Code						
	04	Duty Code						
Spouse(s) of partners, directors or managers, other than farmer	05							
Other unpaid workers	Regular whole time	06						
	Regular part time	08						
	Casual or seasonal	07						

PAID LABOUR (INCLUDING WHOLLY PAID FAMILY LABOUR)

Paid labour	Manager (one only)	10						
	Other regular whole time	Family	11					
		Non-family	12					
	Other regular part time	Family	14					
		Non-family	15					
	Casual or seasonal	13						
Trainees	16							
Other employment expenses	17							

TOTAL LABOUR (EXCLUDING FARMER & SPOUSE) (lines 01 to 17)

Gender of Farmer	22	Gender						
Farmer (duty codes 1, 2 or 9)	19	Duty Code						
Spouse	20							
Paid managerial input	21							

C1 PREVIOUS CROPS - MAIN PRODUCTS EXCEPT FODDER

Type Codes

Not applicable	0
Maincrop	1
Combined crop	2
Follow-on crop (catch crop)	3
Outdoor market garden / floriculture crop	4
Glasshouse crop	5
Share farming	6
Subsidy other than area payment	7
Crop grown on set-aside land	8
Previous year's crop	9

Missing Data Codes

No data missing	0
Production given, but principal area (column 21) missing	1
Production of contract crop (column 23) missing	2
Production of other crops (column 23) missing	3
Area and production of crop missing	4

Revenue Codes for Horticultural Crops

Revenue recorded:		
gross of normal processing / packaging / marketing costs		0
net of normal processing / packaging / marketing costs		1
as a mixture of gross & net		2

Description	Crop Code				Opening Valuation		Revenue		Used on Farm				Closing Valuation		Adjustment (+ or -) 30+34+36+28-26 £
	Product Code *	Type Code	Missing Data Code	Revenue Code					Feed		Seeds				
					Tonnes (to 1 dec.)	£	Tonnes (to 1 dec.)	£	Tonnes (to 1 dec.)	£	Tonnes (to 1 dec.)	£	Tonnes (to 1 dec.)	£	£
					25	26	29	30	33	34	35	36	27	28	42
		9	4	0											
		9	4	0											
		9	4	0											
		9	4	0											
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		9	4	0											
		9	4	0											
		9	4	0											
		9	4	0											
Total Main Products	299	9	0	0											

* See FAS 23 (code book), Tables 23 & 24 for definitions

C2 CURRENT CROPS - MAIN PRODUCTS (EXCEPT FODDER) AND SET-ASIDE

Description	Crop Code				Crop Area					
	Product Code *	Type Code	Missing Data Code	Revenue Code	Principal Crops (to 2 decimal places)	Multiple Cropping (to 2 decimal places)	Total Production of Current Crop	Yield (to 1 decimal place)	Closing Valuation	
					Hectares	Hectares	Tonnes (to 1 dec.)	Tonnes / ha	Tonnes (to 1 dec.)	£
					21	22	23	24	27	28
Total Main Products	299	0	0							
Set-aside	422		0							

* See FAS 23 (code book), Tables 23 & 24 for definitions

C3 BY-PRODUCTS, FORAGE AND CULTIVATIONS

Turf Codes

Temporary grass 1
Permanent grass 2

		Crop Code			Crop Area		Opening Valuation		Closing Valuation	
		Product Code *	Type Code	Missing Data Code	Principal Crops (to 2 decimal places)	Multiple Cropping (to 2 decimal places)				
					Hectares	Hectares	Tonnes (to 1 dec.)	£	Tonnes (to 1 dec.)	£
By-Products					21	22	25	26	27	28
Straw		321	0	4						
			0	4						
			0	4						
			0	4						
			0	4						
Fodder roots and kale		400	1							
Fodder roots and kale		400	3							
Fodder maize		415	1							
Fodder maize		415	3							
Other silage cereals		416	1							
Other silage cereals		416	3							
Other fodder crops		417	1							
Other fodder crops		417	3							
Temporary grass	Hay	425	1							
	Silage	426	1							
	Grazing	427	1							
Total Temp. Grass		402	1							
Permanent grass	Hay	428	1							
	Silage	429	1							
	Grazing	430	1							
Total Perm. Grass		403	1							
Rough grazing		404	1							
Fallow		405	1	0						
Bare land let for less than 1 year		406	1	0						
Forage let for less than 1 year		407	1	0						
Turf		409		0						
Un-cropped land, excluding fallow & including voluntary set aside		424	0	0						
Total By-Products and Forage		420	0	0						
Cultivations (labour and machinery only)		411	0	4						
Excluded from UAA	Bare land hired for less than 1 year	412	0	0						
	Forage hired for less than 1 year	413	0	0						

* See FAS 23 (code book), Tables 23 & 24 for definitions

D1 MISCELLANEOUS RECEIPTS

Payments Due in Accounts 2 or More Years Previously

Payment due in account 2 years previously	55
Payment due in account 3 years previously	56
Payment due in account 4 years previously	57
Payment due in account 5 years previously	58
Payment due in account more than 5 years previously	59
Payment due 2 or more years previously, relating to more than 1 year	60

Missing Data Codes (excl. SPS)

No data missing	0
No data missing but zero entry	5
Revenue data refused	7
Revenue data otherwise not available	8

	Item Code	Missing Data Code	Opening Valuation	Closing Valuation	Revenue	Output	Profit / Loss on Sale (+ or -)
			£	£	£	£	£
			1	2	3	5	6
Interest received	16						
Items relating to previous accounting periods	+ or - 17	0					
Revision to previous year's crops valuation	+ or - 20	0					
Revision to previous year's livestock valuation	+ or - 21	0					
Revision to other opening stores	+ or - 22	0					
Revision to opening debtors	+ or - 23	0					
Revision to opening creditors	+ or - 24	0					
Refunds on crop subsidy from previous year	46				-		
Refunds on livestock subsidy from previous year	47				-		
Compensation for lost output in previous year, and other payments, not already included in previous year's net farm income	48						
Compensation for lost output and other payments, for years before previous year, not already included in that year's net farm income	+ or -						
						Write-offs	
Bad debts (composite)	54	0					
PROFIT ON SALE OF MACHINERY, GLASSHOUSES AND PERMANENT CROPS							
Machinery and equipment	70	0					
Glasshouses	71	0					
Permanent crops	72	0					
Revision to EU payment debtors and/or repayment of EU payments	+ or - 85	0					

D2 ENTITLEMENTS TO SINGLE PAYMENT SCHEME

Missing Data Codes (SPS only)

SPS entitlements - 'validated' statements	0
SPS entitlements - 'estimated' statements	1
SPS entitlements - 'un-validated' statements	2

	Item Code Missing Data Code	Opening Valuation	Closing Valuation	Number Purchased	Number Sold	Leased-In	Leased-Out
		(Number)	(Number)			(Hectares)	(Hectares)
		1	2	3	5	6	7
Moorland within SDA - normal	73						
Moorland within SDA - normal (formally set-aside)	74						
Moorland within SDA - special	75						
Moorland within SDA - FVP authorisations	76						
Other land within SDA - normal	77						
Other land within SDA - normal (formally set-aside)	78						
Other land within SDA - special	79						
Other land within SDA - FVP authorisations	80						
Outside SDA - normal / standard	81						
Outside SDA - normal (formally set-aside)	82						
Outside SDA - special	83						
Outside SDA - FVP authorisations / National Reserve	84						

E1 CATTLE AND CATTLE PRODUCTS

Item Code	Enterprise Code*	Production or Quota During Accounting Period	Deaths	Opening Valuation		Purchases		Transfers In (-)		Closing Valuation	
				Qty./No.	£	Qty./No.	£	Qty./No.	£	Qty./No.	£
				1	2	3	4	5	6	7	8

DAIRY											
Whole milk (quantities in hectolitres)	01										
Milk products (quantities in hectolitres of milk equivalent)	02										
Breeding bulls for use with the dairy herd (one year and over)	03										
Dairy cows	04										
Dairy calves	05										
Milk quota / super levy (quantities in hectolitres) (a)	06										
Leased milk quota (hectolitres)	08										
Disease Compensation and insurance receipts for consequential losses	77										
Miscellaneous revenue from dairy enterprise	87										
Total (lines 01 to 06 + 08 + 77 + 87)	07										

OTHER CATTLE											
Breeding bulls for use with the beef herd (one year and over)	10										
Beef cows	LFA	74									
	Lowland	12									
Heifers in calf (rearing)	Dairy	13									
	Beef	14									
Fat cattle excluding veal calves	15										
Other cattle 2 yrs and over	Male (excluding bulls)	16									
	Female	17									
Other cattle 1 to 2 years	Male	18									
	Female	19									
Other cattle under 1 year	For slaughter as calves	20									
	Other cattle and bull calves	21									
Miscellaneous revenue from other cattle enterprise	88										
Disease Compensation and insurance receipts for consequential losses	78										
Total (lines 10 to 21 + 74 + 78 + 88)	23										
TOTAL CATTLE (lines 07 + 23)	27										

(a) Col. 2 (only) should cover leased and owned quota.

* See FAS 23 (code book), Table 28 for definitions

Allocation of fat cattle sales to age groups											
Heifers in calf (rearing)	Dairy	13									
	Beef	14									
Other cattle 2 yrs and over	Male (excluding bulls)	16									
	Female	17									
Other cattle 1 to 2 years	Male (including bull beef)	18									
	Female	19									
Other cattle under 1 year	For slaughter as calves	20									
	Other cattle and bull calves	21									

Item Code	Revenue Including Casualties, but excluding Deaths		Transfers Out (+)		Farmhouse Consumption and Benefits in Kind		Used on Farm	Breeding Livestock Stock Appreciation	Enterprise Output excl. BLSA (10+12+14 to 16-4-6-8-19) or Depreciation	Average Nos. for Accounting Period (to 1 decimal place)	Average numbers (farmer owned) on agistment	Average number of third party owned stock in column 18, being contract reared or in on agistment	Revenue from third party owned stock being contract reared or in on agistment included in column 12. Revenue on Section C3 should be recorded against the livestock types there
	Qty./No.	£	No.	£	No.	£	£	£	£	No.	No.	No.	£
	11	12	13	14	26	15	16	19	20	18	21	31	32

01													
02													
03									depreciation (+/-)				
04									depreciation (+/-)				
05													
06		-											
08													
77													
87													
07									EO				

10													
74													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
88													
78													
23													
27													

Qty./No.		£	No.		£								
27	28		29	30									

E2 SHEEP, PIGS, POULTRY AND OTHER LIVESTOCK

Item Code	Enterprise Code*	Production or Quota During Accounting Period	Deaths	Opening Valuation		Purchases		Transfers In (-)	
				Qty./No.	£	Qty./No.	£	No.	£
				1	2	25	3	4	5
SHEEP									
Rams and ram hogs (6 months and over)	28								
Ewes and shearlings (one year and over)	75	LFA							
	29	Lowland							
Ewe hogs (6 months and less than 1 year to be used for breeding)	32								
Fat lambs and hoggets under 1 year	33								
Store lambs under 1 year	34								
Other sheep 1 year and over	35								
Wool (quantity in kilos)	36								
Sheep subsidies & grants due	37								
Disease Compensation and insurance receipts for consequential losses	79								
Miscellaneous revenue from sheep enterprise	89								
Total Sheep	38								
PIGS									
Boars	42								
Breeding sows (including gilts which have farrowed)	43								
Sows for slaughter	44								
Gilts in pig	50								
Maiden gilts	51								
Fat pigs / finished pigs	45								
Store pigs 20 kgs and over	46								
Piglets / weaners (under 20 kgs)	47								
Other pig subsidies and grants due	83								
Disease Compensation and insurance receipts for consequential losses	80								
Miscellaneous revenue from pig enterprise	90								
Total Pigs	49								
POULTRY									
Hens eggs (quantity in dozen)	53								
Hens and pullets in lay, cocks and cull hens	54								
Pullets one week to point of lay	55								
Chicks less than one week	56								
Broilers	57								
Other table chickens	58								
Turkeys	59								
Ducks, geese and other poultry	60								
Disease Compensation and insurance receipts for consequential losses	81								
Miscellaneous revenue from poultry enterprise	91								
Total Poultry	62								
OTHER LIVESTOCK									
Horses for breeding (farmer owned)	84								
Other horses (farmer owned)	85								
Horses owned by third party	86								
Miscellaneous revenue from breeding horse enterprise	92								
Deer	67								
Breeding female goats	69								
Other goats (including kids)	71								
Other animals and miscellaneous livestock receipts	66								
Disease Compensation and insurance receipts for consequential losses	82								
TOTAL (lines 38 + 49 + 62 + 66 + 67 + 69 + 71 + 82 + 84 + 85 + 86 + 92)	70								

* See FAS 23 (code book), Table 28 for definitions

Item Code	Closing Valuation		Revenue including Casualties but excluding Deaths		Transfers (+)		Out Farmhouse Consumption and Benefits in Kind		Used on Farm	Breeding Livestock Stock Appreciation	Enterprise Output excl. BLSA (10+12+14 to 16-4-6-8-19) or Depreciation	Average Nos. for Accounting Period (to 1 decimal place except poultry in whole numbers only)	Average number of third party owned stock in column 18, being contract reared or in on agistment	Revenue from third party owned stock being contract reared or in on agistment included in column 12. Revenue on Section C3 should be recorded against the livestock types there
	Qty./No.	£	Qty./No.	£	No.	£	No	£	£	£	£	No.	No.	£
	9	10	11	12	13	14	26	15	16	19	20	18	31	32

28														
											depreciation (£/)			
75											depreciation (£/)			
29											depreciation (£/)			
32														
33														
34														
35														
36														
37														
79														
89														
38											EO			

42											depreciation (£/)			
43											depreciation (£/)			
44														
50														
51														
45														
46														
47														
83														
80														
90														
49											EO			

53														
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57														
58														
59														
60														
81														
91														
62											EO			

84											EO			
85											EO			
86														
92														
67											EO			
69											EO			
71											EO			
66											EO			
82														
											EO			
70														

F1 COSTS

Missing Data Codes

No data missing
 Feedingstuffs data missing
 Car mileage and expenses data included in lines 7, 8 and 9

Item Code	Missing Data Code	Opening Valuation	Gross Expenditure Less Sales (+ or -)	Revaluation Increment (+ or -)	Subsidies and Grants	Private Share and Drawings	Closing Valuation	Costs (1+2+3-4-5-6)	Costs for Agriculture	Costs for non Agric. Activities
		£	£	£	£	£	£	£	£	£
		1	2	3	4	5	6	7	8	9

LABOUR

Wages and social security - paid (B18/6)	01	0								
Wages and social security (excluding farmer and spouse) unpaid (B18/7)	02	0								

MACHINERY

Contract work	75	0								
Machinery rental	76	0								
Machinery and equipment valuation etc.	07	0								
Machinery and equipment repairs	08	0								
Machinery and vehicle fuels and oil	09	0								
Glasshouse valuation etc.	10	0								
Permanent crops valuation etc.	11	0								
Car mileage expenses (if not included in codes 7, 8, 9)	12									

					Own Produce Used on Farm					
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LIVESTOCK COSTS

Concentrated feedingstuffs (horses, cattle, sheep and goats)	17									
Concentrated feedingstuffs (pigs)	18									
Concentrated feedingstuffs (poultry and other small livestock)	19									
Total Concentrated Feedingstuffs (17 + 18 + 19)	20	0								
Bulk feed & coarse fodder	21	0								
Vet. and medicine	22	0								
Other livestock costs	23	0								

CROP COSTS

Seeds and young plants	27	0								
Fertilizers	28	0								
Crop protection	29	0								
Other crop costs (incl. twine and wire)	30	0								

GENERAL FARMING COSTS

Electricity	35	0								
Heating fuel for all purposes	36	0								
Water for all purposes	37	0								
Insurance (excl. labour and farm buildings)	38	0								
Bank charges	42	0								
Professional fees	43	0								
Vehicle Tax	72	0								
Other general farming costs	73	0								
TOTAL COSTS BEFORE LAND (lines 1 to 43 (except 17, 18 and 19) + 72 to 75)	45	0								

Directors Remuneration (Not included in Net Farm Income)	83	0								
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F2 COSTS

Missing Data Codes

(MDC 6-9, Wales only)

No data missing

Data missing (lines 55, 56 and 57 only)

Loan valuation data not available

Interest payment data not available

Loan valuation and interest payment data not available

0										
6										
7										
8										
9										
Item Code	Missing Data Code	Opening Valuation	Gross Expenditure Less Sales	Revaluation Increment	Subsidies and Grants	Private Share and Drawings	Closing Valuation	Costs (1+2+3-4-5-6)	Costs for Agriculture	Costs for non-Agric. Activities
		£	£	£	£	£	£	£	£	£
		1	2	3	4	5	6	7	8	9

LAND AND PROPERTY CHARGES

Tenant type repairs and current upkeep of land	46	0								
Rates and similar charges	47	0								
Gross rent (FBT / FAT)	48	0								
Bare land rented in for less than 1 year	84									
Forage rented in for less than 1 year	85									
Rental equivalent for land farmed on contract	74	0								
Rent paid to trigger SPS entitlements	82									
Imputed rent on tenant's improvements	49	0								
Rental Value (owner occupiers)	50	0								
Total	51	0								

OCCUPIER'S EXPENSES

						Net Depreciation				
Buildings and works net depreciation	55									
Insurance of farm buildings	56									
Landlord-type repairs and upkeep	57									

INTEREST PAYMENTS AND BORROWINGS

		Opening Balance Outstanding	Net Interest Payments		Interest Repayments		Closing Balance Outstanding			
Long and medium term loans	65									
Total short term loans and debts	66									
Total Loans (lines 65 + 66)	67									

SPECIFIC COSTS FOR HORTICULTURAL HOLDINGS ONLY

Marketing charges	68	0								
Packing materials	69	0								
Horticultural sundries	70	0								
Glasshouse heating fuels	71	0								

HISTORIC COST DEPRECIATION

Machinery	78	0								
Buildings	79	0								
Glasshouses	80	0								
Permanent crops	81	0								

G1 ASSETS AND ANNUAL INVESTMENT

Missing Data Codes

No data missing 0
Data missing (Wales only) 6

	Item Code	Missing Data Code	Occupier's Assets		Annual Investment			Occupier Sales	Occupier Revaluation Increment Adjustment	
			Opening Valuation	Closing Valuation	Landlord	Occupier				Total Grant
						Owner	Tenant			
			£	£	£	£	£			£
1	2	3	4	5	6	7	+/- 8			
Agricultural land	01	0								
Woodland	29	0								
Milk quota	38	0								
Buildings	02	0								
Livestock	04	0								
Crop	06	0								
Other	31	0								
Total Buildings (lines 02 to 06)										
Drainage	92	0								
Other improvements, works and services	10	0								
Total Improvements (lines 10 + 92)	32	0								
Total Landlord-type Capital (lines 01 + 29 to 32 + 38)	12	0								
Machinery	15	0								
Glasshouses	13	0								
Permanent crops	14	0								
Livestock	16	0								
Debtors - livestock subsidies	89	0								
Debtors - crop subsidies	90	0								
Debtors - all other	91	0								
Suspended debtors	93	0								
EU subsidy debtors (SPS and EU modulation refunds)	107	0								
Short term loans and deposits	21	0								
Cash at bank	22	0								
Cash in hand	23	0								
Miscellaneous business assets	24	0								
Off-farm grain storage	106	0								
Crops	25	0								
Forage	26	0								
Cultivations	27	0								
Stores	28	0								
Other quotas (e.g. sugar beet contract entitlement)	37	0								
ENTITLEMENTS TO SINGLE PAYMENT SCHEME										
Moorland within SDA - normal	94	0								
Moorland within SDA - set-aside	95	0								
Moorland within SDA - special	96	0								
Moorland within SDA - FVP authorisations	97	0								
Other land within SDA - normal	98	0								
Other land within SDA - set-aside	99	0								
Other land within SDA - special	100	0								
Other land within SDA - FVP authorisations	101	0								
Outside SDA - normal / standard	102	0								
Outside SDA - set-aside	103	0								
Outside SDA - special	104	0								
Outside SDA - FVP authorisations / National Reserve	105	0								
Total Tenant-type Capital (lines 13 to 16 + 21 to 28 + 37 + 89 to 91 + 93 to 107)	18	0								
TOTAL ASSETS (lines 12 + 18)	33	0								

G2 LIABILITIES

	Item Code	Missing Data Code	Opening Valuation	Closing Valuation
			£	£
			1	2
LOAN ACCOUNTS				
Agricultural Mortgage Corporation	40	0		
Building societies	41	0		
Other institutional loans	42	0		
Bank term loans	43	0		
Family loans	44	0		
Other	45	0		
Total Loan Accounts	46	0		
CURRENT LIABILITIES				
Hire purchase	47	0		
Leasing	48	0		
Creditors	49	0		
Bank overdraft	50	0		
Other	51	0		
Total Current Liabilities	52	0		
TOTAL EXTERNAL LIABILITIES	53	0		

G3 NET WORTH RECONCILIATION

	Item Code	Missing Data Code	Opening Valuation	Closing Valuation
			£	£
			1	2
OPENING NET WORTH 33/1 - 53/1	54	0		
Add Net farm income excluding BLSA (H4, line 106 if positive)	82	0		
Revaluation increment - property / improvements	56	0		
Revaluation increment - machinery / glasshouse / permanent crops / tenant-type quotas	83	0		
Revaluation increment - livestock (BLSA)	84			
Other adjustments	58	0		
Imputed rent on tenant's improvements	59	0		
Rental value	60	0		
Unpaid labour	61	0		
Other imputed items	62	0		
Interest received	63	0		
Sub-total (lines 54 to 63 + 82 to 84)	64	0		
Less Net farm loss excl. BLSA (H4, line 106 if negative)	85	0		
Revaluation adjustment - property / improvements	66	0		
Revaluation adjustment - machinery / glasshouse / permanent crops / tenant-type quotas	86	0		
Revaluation adjustment - livestock (BLSA)	87	0		
Other adjustments	68	0		
Depreciation on occupier's buildings and improvements	69	0		
Occupier's landlord-type expenses	70	0		
Mortgage / loan / HP interest charges	71	0		
Transfers out to off-farm investments	72	0		
Private drawings:				
Total of Private Drawings and company expenses, including income and corporation tax	73	0		
Sub-total (lines 66 to 73 + 85 to 87)	74	0		
Balance (line 64 minus line 74)	75	0		
Add Funds introduced	76	0		
Windfall gains from the sale of fixed assets	88	0		
Other receipts + or -	77	0		
Capital grants on woodland, buildings and improvements (occupier only)	78	0		
Capital grants on machinery / glasshouse / permanent crops (occupier only)	79	0		
CLOSING NET WORTH (lines 75 to 79 + 88)	80	0		

I MISCELLANEOUS INCOME FROM AGRICULTURE RELATED AND INTEGRATED DIVERSIFIED ACTIVITIES

Activity Code*	Output	Paid regular labour	Paid casual labour	Unpaid regular labour	Unpaid casual labour	Contract Work	Machinery Rental	Machinery & Equipment valuation	Machinery & equipment repairs	Machinery & vehicle fuels & oils	Glasshouse valuation	Permanent crop valuation	Car mileage expenses	Concentrate feeds	Coarse fodder	Vet & medicine	Other livestock costs	Seeds & young plants	Fertilisers	Crop protection	Other crop costs	Electricity	Heating fuel for all purposes	Water for all purposes	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
	1	11	12	13	14	15	16	17	18	59	60	21	22	23	24	25	26	27	28	29	30	31	32	33	
Processing and retailing of farm produce																									
Agri-environment agreements																									
Project based schemes and other grants / subsidies for diversification																									
Single Payment Scheme																									
Rents for farmhouse, cottage and buildings																									
Recreation																									
Tourist accommodation and catering																									
Rural crafts	600																								
Hirework																									
Other miscellaneous receipts																									
Total (to H4)	999																								

(1) Labour costs include paid and unpaid labour, but exclude farmer and spouse.

* See FAS 23 (code book), Table 32 for definitions

	Insurance (excl. labour and farm buildings)	Bank charges	Professional fees	Vehicle tax	Other general farming costs	Tenant type repairs and current upkeep of land	Rates and similar charges	Gross rent (FBT / FAT)	Bare land rented in for less than 1 year	Forage hired for less than one year	Rental equivalent for land farmed on contract	Rent paid to trigger SPS entitlements	Imputed rent on tenant's improvements	Rental Value (owner occupiers)	Buildings and works net depreciation	Insurance of farm buildings	Landlord-type repairs and upkeep	Marketing charges	Packing materials	Horticultural sundries	Glasshouse heating fuels	Directors Remuneration	Interest payments	Interest received	Margin	Farmer & Spouse Labour		
																									£	£	Hours	
34	35	36	37	38	39	40	41	61	62	43	44	45	46	47	48	49	52	53	54	55	56	57	58	7	8	9		

K FULLY INDEPENDENT ACTIVITIES OF FARMERS AND SPOUSE

N.B. Income generated from farm resources should be recorded in Section I or J

Missing Data Codes

No data missing	0
Presence of off-farm income, but data refused by co-operator	6
Data refused by co-operator	7
Data otherwise unavailable for farmer and spouse	8
Data otherwise unavailable for farmer or spouse	9

Income Range Codes

Zero				1
£1	to below	£1,000		2
£1,000	to below	£2,500		3
£2,500	to below	£5,000		4
£5,000	to below	£7,500		5
£7,500	to below	£10,000		6
£10,000	to below	£15,000		7
£15,000	to below	£20,000		8
£20,000	to below	£25,000		9
£25,000	to below	£30,000		10
£30,000	to below	£40,000		11
£40,000	to below	£50,000		12
£50,000	to below	£75,000		13
£75,000	to below	£100,000		14
£100,000	or more			15

For negative income, the corresponding negative codes apply

	Item Code	Missing Data Code	Farmer	Spouse	Farmer and Spouse
			1	2	3
Hours worked annually	03				
Employment	04				
Self-employment + or -	05				
Investments + or -	06				
Pensions	07				
Social payments + or -	08				
Other income n.e.s. + or -	09				
Total (lines 04 to 09) + or -	10				

For later research use only

	Item Code	1
Non-respondents imputed by Defra (no = 0; yes = 1)	100	

M1 ENTERPRISE OUTPUT, VARIABLE COSTS, GROSS MARGIN

Organic Status Type Codes

Conventional	0
In conversion	1
Organic	2

Crop Irrigation Codes

Crop not irrigated	1
Crop area partially irrigated	2
All crop area irrigated	3

	Item Code	1
Imputed Data (no = 0; yes = 1)	100	

Enterprise Code*					
Organic Status Type Code					

CROP ENTERPRISE OUTPUT	Item Code				
Crop area (ha) (C2 col 21 or 22)	01				
Total production of current crop (to 1 dec.) (C2 col 23)	02				
Closing valuation (C2 col 28)	03				
Revenue excluding subsidies (C2 col 30)	04				
Farmhouse consumption and benefits in kind (C2 col 32)	05				
Feed used on farm (C2 col 34)	06				
Area payments and other subsidies (C2 col 40)	07				
Crop enterprise output (C1 line 299, col 42; C2 line 299, col 41; C2 line 422, col 41; C3 line 420, col 41)	08				
Output from straw, sugar beet tops and other by-products (part C3, col 41)	09				
Crop Irrigation Code	32				

LIVESTOCK ENTERPRISE OUTPUT					
Average numbers (E col 18)	10				
Grazing Livestock Units	27				
Forage area (ha)	11				
Livestock enterprise output (E rows 7, 23, 38, 49, 62, col 20)	12				
of which: livestock depreciation	29				
Output from milk, wool or eggs	30				
Other miscellaneous output	31				

OTHER ENTERPRISE OUTPUT					
Other enterprise output (I col 1)	13				

VARIABLE COSTS (ALL ENTERPRISES)					
Concentrated feedingstuffs (horses, cattle, sheep and goats) (from F row 17, col 8 or 9)	14				
Concentrated feedingstuffs (pigs) (from F row 18, col 8 or 9)	15				
Concentrated feedingstuffs (poultry and other small livestock) (from F row 19, col 8 or 9)	16				
Coarse fodder excl. rent for grazing or forage land rented for less than one year (part F row 21, col 8 or 9)	17				
Vet. and medicine (from F row 22, col 8 or 9)	18				
Other livestock costs (from F row 23, col 8 or 9)	19				
Seeds and young plants (from F row 27, col 8 or 9)	20				
Fertilizers (from F row 28, col 8 or 9)	21				
Crop protection (from F row 29, col 8 or 9)	22				
Other crop costs (excl. rent for bare land rented for less than 1 year) (from F row 30, col 8 or 9)	23				
Enterprise specific heating fuel (part of F row 36, col 8 or 9)	24				
Fuel for crop drying and chilling	28				
Total variable costs (lines 14 to 24 + 28)	25				
GROSS MARGIN (ALL ENTERPRISES) (line 8, 9, 12 or 13 minus line 25)	26				

* See FAS 23 (code book), Table 36 for definitions

		All Section I Enterprises	Unallocated By-Products and Forage Output (from C3, row 420 col 41)	Adjustment for Disposal of Previous Crop (H 65)	Cultivations (H 68)	All Enterprises
		150	90	91	92	99

Item Code						
01						
02						
03						
04						
05						
06						
07						
08						
09						
32						

10						
27						
11						
12						
29						
30						
31						

13						
----	--	--	--	--	--	--

14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
28						
25						
26						

M2 FIXED COSTS AND NET MARGIN

Organic Status Type Codes

Conventional	0
In conversion	1
Organic	2

	Item Code	1
Imputed Data (no = 0; yes = 1)	100	

Enterprise Code*					
Organic Status Type Code					

FIXED COSTS (AGRICULTURAL ENTERPRISES)

Labour	Item Code				
Wages and social security - paid (from F row 1, col 8 or 9)	51				
Wages and social security - unpaid (from F row 2, col 8 or 9)	52				

Machinery					
Contract work (from F row 75, col 8 or 9)	53				
Machinery rental (from F row 76, col 8 or 9)	54				
Machinery and equipment valuation etc. (from F row 07, col 8 or 9)	55				
Machinery and equipment repairs (from F row 08, col 8 or 9)	56				
Machinery and vehicle fuels and oil (from F row 08, col 8 or 9)	57				
Glasshouse valuation etc. (from F row 10, col 8 or 9)	58				
Permanent crops valuation etc. (from F row 11, col 8 or 9)	59				
Car mileage expenses (from F row 12, col 8 or 9)	60				

General Farming Costs					
Electricity (from F row 35, col 8 or 9)	61				
Water for all purposes (from F row 37, col 8 or 9)	62				
Insurance (excl. labour and farm buildings) (from F row 38, col 8 or 9)	63				
Bank charges (from F row 42, col 8 or 9)	64				
Professional fees (from F row 43, col 8 or 9)	65				
Vehicle tax (from F row 72, col 8 or 9)	66				
Residual heating fuel (part of F, row 36, col 8 or 9)	67				
Other general farming costs (from F row 73, col 8 or 9)	68				

Total Fixed Costs before Land (lines 51 to 68)	69				
---	----	--	--	--	--

Land and Property Charges					
Tenant-type repairs and current upkeep of land (from F row 46, col 8 or 9)	70				
Rates and similar charges (from F row 47, col 8 or 9)	71				
Gross rent (FBT / FAT) (from F row 48, col 8 or 9)	72				
Land rented in for less than 1 year (from F rows 84 & 85, col 8 or 9)	73				
Rental equivalent for land farmed on contract (from F row 74, col 8 or 9)	74				
Imputed rent on tenant's improvements (from F row 49, col 8 or 9)	75				
Rental value (owner-occupiers) (from F row 50, col 8 or 9)	76				
Total land expenses (lines 70 to 77)	77				
Rent paid to trigger SPS entitlements	87				
Total Fixed Costs (lines 69 + 77+87)	78				

NET FARM INCOME (ALL ENTERPRISES) (line 26 minus line 78)	79				
Farmer unpaid (from B row 19, col 7)	80				
Spouse unpaid (from B row 20, col 7)	81				
Manager's managerial input (from B row 21, col 6)	82				

NET MARGIN (ALL ENTERPRISES) (line 79 minus lines 80 to 81 plus line 82)	83				
---	----	--	--	--	--

SPECIFIC COSTS FOR HORTICULTURAL HOLDINGS ONLY

Marketing charges (from F row 68, cols 2-4-5)	84				
Packing materials (from F row 69, cols 1+2+3-4-5-6)	85				
Horticultural sundries (from F row 70, cols 1+2+3-4-5-6)	86				

* See FAS 23 (code book), Table 36 for definitions

		All Section I Enterprises	Unallocated By-Products and Forage Output (from C3, row 420 col 41)	Adjustment for Disposal of Previous Crop (H 65)	Cultivations (H 68)	All Enterprises
		150	90	91	92	99

Item Code						
51						
52						

53						
54						
55						
56						
57						
58						
59						
60						

61						
62						
63						
64						
65						
66						
67						
68						

69						
----	--	--	--	--	--	--

70						
71						
72						
73						
74						
75						
76						
77						
78						

79						
80						
81						
82						

83						
----	--	--	--	--	--	--

84						
85						
86						

N HOUSEHOLD INCOME

Household Codes (column 1)

First household (principal farmer)	1
Remainder sequential	2

Dwelling Codes (column 2)

First dwelling	1
Second dwelling	2
Third dwelling	3
Fourth dwelling	4
Fifth and subsequent dwellings	5

Status of Household Codes (column 3)

Farmer / farmer and spouse	1
Unpaid partner other than farmer	2
Unpaid director or manager other than farmer	3
Combination of farmer / farmer and spouse with one or more unpaid partners, unpaid directors or unpaid managers in the farm household.	4
Other	5

Other Household Income Codes (column 8)

for negative income, the corresponding negative codes apply

Zero			1
£1	to below	£1,000	2
£1,000	to below	£2,500	3
£2,500	to below	£5,000	4
£5,000	to below	£7,500	5
£7,500	to below	£10,000	6
£10,000	to below	£15,000	7
£15,000	to below	£20,000	8
£20,000	to below	£25,000	9
£25,000	to below	£30,000	10
£30,000	to below	£40,000	11
£40,000	to below	£50,000	12
£50,000	to below	£75,000	13
£75,000	to below	£100,000	14
£100,000	or more		15

Structure Codes for Farmer / Spouse (columns 10 and 11)

None	0
Below pension age	21
Of pension age	22

Household Code	Dwelling Code	Status of Household Code	Structure of Household					Drawings as Proportion of Total Drawings at FAS 24, G 73 (rounded to nearest 5%)	Other Household Income Code	Other Household Income £
			CODE for Farmer and Spouse Columns 10 & 11		NUMBER of Persons for Columns 12, 13 and 14					
			Code for Farmer	Code for Spouse (even if not doing farm work)	Other Adults in Household		Children			
					Below Pension Age	Of Pension Age				
1	2	3	10	11	12	13	14	7	8	9

Adults not making any financial contribution to principal farmer's household

	Item Code	Number
Principal farmer	91	
Spouse of principal farmer	92	
Unpaid partner	93	
University / college students	94	
other adults below pension age	95	
other adults of pension age	96	

For later research use only

	Item Code	1
Non-respondents imputed by Defra (no = 0; yes = 1)	100	

04 BUSINESS MANAGEMENT PRACTICES

	Line code	1
Respondent (see table xx)	100	
Date module completed	125	

Business Management Practices

Are there individuals with managerial input have the following:						
Line Code	Year of birth of youngest person with managerial input	No further /higher education?	A college/national diploma/certificate in agriculture or related subject?	A college/national diploma/certificate in business management, accountancy, marketing, economics or a related subject?	A degree in agricultural or a related subject?	A degree in business management, accountancy, marketing, economics or a related subject?
	1	19	20	21	22	23
124						

Business Management Practices

Line Code	Would you like to know more about the following business management areas?	Which of the following business planning, benchmarking and management accounting practices are you carrying out	Why are you not carrying out any business planning, benchmarking and management accounting practices	In which areas of business planning, benchmarking and management accounting would you like to acquire further knowledge and skills	How do you access business management advice (Uptake of business management advice)?	What are you doing to minimise risk (risk management practices)?
	6	26	27	28	9	15
124						

Animal Health and Welfare

Line Code	How often does a veterinary surgeon visit the farm to discuss/implement preventative animal health plans?	Dairy		Beef	
		Current animal disease reduction practices	Additional animal disease reduction practices to be carried out in the next 12 months	Current animal disease reduction practices	Additional animal disease reduction practices to be carried out in the next 12 months
	32	33	34	35	36
124					

Line Code	Poultry Meat		Eggs		What are the top three reasons why you are carrying out animal disease reduction practices
	Current animal disease reduction practices	Additional animal disease reduction practices to be carried out in the next 12 months	Current animal disease reduction practices	Additional animal disease reduction practices to be carried out in the next 12 months	
	41	42	43	44	45
124					

Line Code	Climate Change Mitigation and Adaptation					
	Current energy generation practices	Additional energy generation practices to be carried out in the next 2 years	Current practices that reduce GHG emissions	Additional practices that reduce GHG emissions to be carried out in the next 2 years	Current practices to adapt to climate change	Additional practices to be carried out in the next 2 years to adapt to climate change
	46	47	48	49	50	51
124						

* See FAS 23 (code book), Tables 43 to 61 for definitions

A degree (any other subject)?	A postgraduate qualification in business management or related subject?
24	25

Why you are not carrying out risk management practices	In which of the following areas (of risk management) would you like to acquire further knowledge?	How do you access technical advice (Uptake of technical advice)	I.T. skills	Does the business participate in CPD schemes
29	30	8	7	31

Sheep		Pigs	
Current animal disease reduction practices	Additional animal disease reduction practices to be carried out in the next 12 months	Current animal disease reduction practices	Additional animal disease reduction practices to be carried out in the next 12 months
37	38	39	40

Agri Environment		
Do you monitor your farm for environmental improvements resulting from your land management activities	How are you working with others to deliver environmental benefits?	How does environmental management fit as part of the wider business framework for your farm?
52	53	54

P LABOUR USE

		Enterprise Code* →				
LABOUR USE		Item Code				
Direct or non-overhead labour hours (excluding contractor labour)	01					
Contractor labour hours	02					
Overhead labour hours (excluding pure management)	03					
Total Labour Hours	04					

* See FAS 23 (code book), Table 35 for definitions

		All Section I Enterprises	Unallocated By-Products and Forage Output (from C3, row 420 col 41)	Adjustment for Disposal of Previous Crop (H 65)	Cultivations (H 68)	All Enterprises
		150	90	91	92	99

Item Code						
01						
02						
03						
04						

R TENANTED LAND DATA

Agreement Codes (col 1)

Full agricultural tenancy	1
Farm business tenancy & similar informal agreements	2
Licence for grazing and / or mowing only	3
Any other agreement or arrangement	4
Leasing in of SPS entitlements	5
Contract farming agreement	6
Full 1986 Agricultural Tenancy without SPS entitlements	7
Farm Business Tenancy without SPS entitlements	8
A license for grazing and/or mowing only without SPS entitlements	9
Any other agreement or arrangement without SPS entitlements	10

Missing Data Codes

No data missing	0
Length of term not given at col 2 as length of term = life, start date known.	1
Length of term not given at col 2 as length of term = no fixed term, start date known	2
Length of term not given at col 2 as length of term = life, and start date not given at col 3 as start date not known.	3
Length of term not given at col 2 as length of term = no fixed term, and start date not given at col 3 as start date not known.	4
Wholly owner-occupied farms (row 1)	5

Type of Payment (col 6)

Rent free	1
Payment in kind	2
Cash payment	3
Zero rent because landowner retains entitlement to single payment	4

Line Code Missing Data Code	Agricultural and Non-Agricultural Agreements									Agricultural Agreements				Non-Agricultural Agreements		Cost of land only agreements (FAT and FBT's only)
	Agreement Code	Length of Term (months)	Start Date (if known)	Area (ha, 2 dp)	Rent (£)	Type of Payment	Rent in Previous Year (£)	Rent Review Code	Change to Terms or Conditions Code	Land Code	Dwellings Code	Other Buildings Code	Other Assets Code	Land Code	Buildings and other Assets Code	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
01																
02																
03																
04																
05																
06																
07																
08																
09																
10																
11																
12																
13																
14																
15																

Rent Review Codes (col 8)

Rent review during the recording period	1
---	---

Terms or Conditions Codes (col 9)

Terms or conditions have changed during the recording period	1
--	---

Agricultural & Horticultural Agreements: Coverage of Agreements Codes (cols 10 to 13)

If covered by the agreement	1
-----------------------------	---

Non-Agricultural & Non-Horticultural Agreements: Coverage of Agreements Codes (cols 14 to 15)

If covered by the agreement	1
-----------------------------	---

S SUBSIDIES*

	Code	Due for Current Year	
		Number / Area	£
		3	4
Payment for dairy cows made under the BSE Compensation Order	30		
Payment for beef cows made under the BSE Compensation Order	31		
Compensation under the Selective Cull	46		
of which: top-up payment	47		
market valuation of culled animal	48		
BSE Offspring Cull	52		
TB Disease Compensation	86		
National Scrapie Plan: Compulsory and Voluntary	89		
Moorland within SDA - normal	90		
Moorland within SDA - normal (formally set-aside)	91		
Moorland within SDA - special	92		
Other land within SDA - normal	94		
Entitlements to Single Payment Scheme	Other land within SDA - normal (formally set-aside)	95	
	Other land within SDA - special	96	
	Outside SDA - normal / standard	98	
	Outside SDA - normal (formally set-aside)	99	
	Outside SDA - special	100	
	Outside SDA - National Reserve	101	
EU Exceptional Aid Scheme (Fruit and Vegetables October 2011)	110		

* See FAS 23 (code book), Table 70 for cross references to other FAS 24 sections

T ANALYSIS OF INVESTMENT IN MACHINERY AND VEHICLES

	Code	Purchases				Sales (including items sold for scrap)		Gross Expenditure Less Sales (2+4-6)	Of Which		Grants Received	Opening Valuation	Closing Valuation	Revaluation	Depreciation				
		New		Used		No.	£		Capital Value of New Leases	Capital Value of Hire Purchase Contracts									
		No.	£	No.	£											£	£	£	£
		1	2	3	4														
Cars, all-terrain vehicles and motorcycles	01																		
Lorries, vans and trucks	02																		
Wheeled tractors	03																		
Other machinery	04																		
of which: cultivating	06																		
harvesting	07																		
Green technology																			
Total	05																		

U OWN ACCOUNT AND CONTRACTED INVESTMENT

	Code	Missing Data Code	Total	Value of Work done and Materials Provided by:	
				the Farm	Contractors
				1	2
Investment in buildings and works, woodland, glasshouses and permanent crops by the occupier or landlord	01	0			

H1 VALUE ADDED TAX

	Code
VAT status (exempt = 1; registered = 2; flat rate scheme = 3)	01
To be completed for VAT paid on current expenses	£ 03
exempt farms only VAT paid on fixed equipment	£ 04

H4 CALCULATION OF NET FARM INCOME AND FARM BUSINESS INCOME

	Code	+ or -	£
Adjustment for disposal of previous crops C1 (299/30+299/34+299/36+299/28-299/26)	65		
Main crop enterprise output excluding set-aside payments C2 (299/41)	66		
Set-aside payments C2 (422/41)	100		
By-products and forage output C3 (420/41)	101		
Cultivations C3 (411/41)	68		
Cattle enterprise output excluding BLSA E1 (27/20)	102		
Sheep, pigs, poultry, etc. enterprise output excluding BLSA E2 (70/20)	103		
Output from integrated non-agricultural activities I (999/1)	77		
Total farm output excluding BLSA (65+66+100+101+68+77+102+103)	104		
Less costs before land F1 (45/1+45/2+45/3-45/4-45/5-45/6)	73		
Net income before land (104-73)	105		
Less total land expenses F2 (51/1+51/2-51/5-51/6)	75		
Net farm income before debts (105-75)	107		
Write-offs from bad debts (D54/5)	108		
Net Farm Income excluding BLSA (107-108)	106		
Adjustment for unpaid manual labour B(19/7+20/7)+G3(61/1)	118		
Interest payments on borrowing (net of interest received) F2(67/2)-D1(16/3)	119		
Imputed rent F2(49/7+50/7) -I(321/1)	111		
Ownership charges F(55/7+56/7+57/7)	112		
Unpaid labour of principal farmer and spouse B(19/7+20/7)	115		
Directors remuneration F(83/7)	117		
Farm Business Income (106+118-119+111-112-115-117)	116		

X

Check name	Reason for acceptance. (Complete for type 2s only: type 3s blank)

FARM BUSINESS SURVEY

**CODES FOR USE IN
FARM RETURNS
(Form FAS 24)**

2011 / 2012

INTRODUCTION

This document provides a comprehensive summary of the codes used in the Farm Business Survey FAS 24 form. These codes are used for ease of data recording and storage and to denote row numbers where more are available than can realistically be printed on the form itself. This code list should be used in conjunction with the FAS 24.

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SECTION A: GENERAL CHARACTERISTICS - REGION CODES

Table 1. European Region, Government Office Region, County, Metropolitan County & Unitary Authority Codes (used in lines A01, A60 & A02)

REGION		GOVERNMENT OFFICE REGION		COUNTY, UA, OR METROPOLITAN COUNTY			
Code	Name	Code	Name	Code	Name		
412	East England	4	East Midlands	49	South and West Derbyshire		
				17	East Derbyshire		
				31	Leicestershire		
				32	Lincolnshire		
				34	Northamptonshire		
				50	North Nottinghamshire		
				37	South Nottinghamshire		
				109	Derby		
				116	Leicester		
				131	Rutland		
				124	Nottingham		
				6	East of England		
		12	Cambridgeshire				
		22	Essex				
		26	Hertfordshire				
		33	Norfolk				
		42	Suffolk				
		125	Peterborough				
		117	Luton				
		135	Southend-on-Sea				
		140	Thurrock				
		7	London			60	Inner London - West
						61	Inner London - East
						62	Outer London - East and North East
						63	Outer London - South
						64	Outer London - West and North West
		8	South East			11	Buckinghamshire
						21	East Sussex
						24	Hampshire
						29	Kent
						38	Oxfordshire
						43	Surrey
						45	West Sussex
						118	Medway
						143	Berkshire
						120	Milton Keynes
106	Brighton and Hove						
128	Portsmouth						
134	Southampton						
114	Isle of Wight						

SECTION A: GENERAL CHARACTERISTICS - REGION CODES

Table 1. European Region, Government Office Region, County, Metropolitan County & Unitary Authority Codes (used in lines A01, A60 & A02)

REGION		GOVERNMENT OFFICE REGION		COUNTY, UA, OR METROPOLITAN COUNTY					
Code	Name	Code	Name	Code	Name				
411	North England	1	North East	20	Durham				
				35	Northumberland				
				73	Tyneside				
				74	Sunderland				
				112	Hartlepool				
				119	Middlesbrough				
				130	Redcar and Cleveland				
				136	Stockton-on-Tees				
				108	Darlington				
				2	North West	13	Cheshire		
		48	East Cumbria						
		16	West Cumbria						
		30	Lancashire						
		65	Greater Manchester South						
		66	Greater Manchester North						
		68	Liverpool						
		69	Sefton						
		70	Wirral						
		67	East Merseyside						
		111	Halton						
		142	Warrington						
		102	Blackburn with Darwen						
		103	Blackpool						
		3	Yorkshire & the Humber	36	North Yorkshire				
				80	Bradford				
				81	Leeds				
				82	Calderdale, Kirklees and Wakefield				
				71	Barnsley, Doncaster and Rotherham				
				72	Sheffield				
				115	Kingston upon Hull, City of				
				110	East Riding of Yorkshire				
				121	North East Lincolnshire				
				122	North Lincolnshire				
				146	York				
				413	West England	9	South West	15	Cornwall and Isles of Scilly
								18	Devon
19	Dorset								
23	Gloucestershire								
40	Somerset								
46	Wiltshire								
101	Bath and North East Somerset, North Somerset and South Gloucestershire								
107	Bristol, City of								
126	Plymouth								
141	Torbay								
104	Bournemouth								
127	Poole								
138	Swindon								
5	West Midlands	39	Shropshire						
		41	Staffordshire						
		44	Warwickshire						
		47	Worcestershire						
		75	Birmingham						
		76	Solihull						
		77	Coventry						
		78	Dudley and Sandwell						
		79	Walsall and Wolverhampton						
113	Herefordshire								
139	Telford and Wrekin								
137	Stoke-on-Trent								

SECTION A: GENERAL CHARACTERISTICS - REGION CODES

Table 1. European Region, Government Office Region, County, Metropolitan County & Unitary Authority Codes (used in lines A01, A60 & A02)

REGION		GOVERNMENT OFFICE REGION		COUNTY, UA, OR METROPOLITAN COUNTY	
Code	Name	Code	Name	Code	Name
421	Wales		(There are no GORs in Wales, but A(60) will be coded as 10)	201	Blaenau Gwent
				202	Bridgend
				203	Caerphilly
				204	Cardiff
				205	Carmarthenshire
				206	Ceredigion
				207	Conwy
				208	Denbighshire
				209	Flintshire
				210	Gwynedd
				211	Ynys Mon/Anglesey
				212	Merthyr Tydfil
				213	Monmouthshire
				214	Neath Port Talbot
				215	Newport
				216	Pembrokeshire
				217	Powys
				218	Rhondda, Cynon, Taff
				219	Swansea
				220	The Vale of Glamorgan
				221	Torfaen
				222	Wrexham

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

Code	Description
1	North Northumberland Coastal Plain
2	Northumberland Sandstone Hills
3	Cheviot Fringe
4	Cheviots
5	Border Moors and Forest
6	Solway Basin
7	West Cumbria Coastal Plain
8	Cumbria High Fells
9	Eden Valley
10	<u>North Pennines</u>
11	Tyne Gap and Hadrian's Wall
12	Mid Northumberland
13	South East Northumberland Coastal Plain
14	Tyne & Wear Lowlands
15	Durham Magnesian Limestone Plateau
16	Durham Coalfield Pennine Fringe
17	Orton Fells
18	Howgill Fells
19	South Cumbria Low Fells
20	Morecambe Bay Limestone
21	Yorkshire Dales
22	Pennine Dales Fringe
23	Tees Lowlands
24	Vale of Mowbray
25	North Yorkshire Moors and Cleveland Hills
26	Vale of Pickering
27	Yorkshire Wolds
28	Vale of York
29	Howardian Hills
30	Southern Magnesian
31	Morecambe Coast and Lune Estuary
32	Lancashire and Amounderness Plain
33	Bowland Fringe and Pendle Hill
34	Bowland Fells
35	Lancashire Valleys
36	Southern Pennines
37	Yorkshire Southern Pennine Fringe
38	Nottinghamshire, Derbyshire and Yorkshire Coalfield
39	<u>Humberhead Levels Limestone</u>
40	Holderness
41	Humber Estuary
42	Lincolnshire Coast and Marshes
43	Lincolnshire Wolds
44	Central Lincolnshire Vale
45	Northern Lincolnshire Edge with Coversands
46	The Fens
47	Southern Lincolnshire Edge
48	Trent and Belvoir Vales
49	Sherwood
50	Derbyshire Peak Fringe and Lower Derwent
51	Dark Peak
52	White Peak
53	South West Peak

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

Code	Description
54	Manchester Pennine Fringe
55	Manchester Conurbation
56	Lancashire Coal Measures
57	Sefton Coast
58	Merseyside Conurbation
59	Wirral
60	Mersey Valley
61	Shropshire, Cheshire and Staffordshire Plain
62	Cheshire Sandstone Ridge
63	Oswestry Uplands
64	Potteries & Churnet Valley
65	Shropshire Hills
66	Mid Severn Sandstone Plateau
67	Cannock Chase and Cank Wood
68	Needwood and South Derbyshire Claylands
69	Trent Valley Washland
70	Melbourne Parklands
71	Leicestershire and South Derbyshire Coalfield
72	Mease / Sence Lowlands
73	Charnwood
74	Leicestershire and Nottinghamshire Wolds
75	Kesteven Uplands
76	North West Norfolk
77	<u>North Norfolk Coast</u>
78	Central North Norfolk
79	North East Norfolk and Flegg
80	The Broads
81	Greater Thames Estuary
82	Suffolk Coast and Heaths
83	South Norfolk and High Suffolk Clayland
84	Mid Norfolk
85	Breckland
86	South Suffolk and North Essex Clayland
87	East Anglian Chalk
88	Bedfordshire and Cambridgeshire Clayland
89	Northamptonshire Vales
90	Bedfordshire Greensand Ridge
91	Yardley-Whittlewood Ridge
92	Rockingham Forest
93	High Leicestershire
94	Leicestershire Vales
95	Northamptonshire Uplands
96	Dunsmore and Feldon
97	Arden
98	Clun and North West Herefordshire Hills
99	Black Mountains and Golden Valley
100	Herefordshire Lowlands
101	Herefordshire Plateau
102	Teme Valley
103	Malvern Hills
104	South Herefordshire and Over Severn
105	Forest of Dean and Lower Wye
106	Severn and Avon Vales

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

Code	Description
107	Cotswolds
108	Upper Thames Clay Vales
109	Midvale Ridge
110	Chilterns
111	Northern Thames Basin
112	Inner London
113	North Kent Plain
114	Thames Basin Lowlands
115	Thames Valley
116	Berkshire and Marlborough Downs
117	Avon Vales
118	Bristol, Avon Valleys and Ridges
119	North Downs
120	Wealden Greensand
121	Low Weald
122	High Weald
123	Romney Marshes
124	Pevensy Levels
125	South Downs
126	South Coast Plain
127	Isle of Wight
128	South Hampshire Lowlands
129	Thames Basin Heaths
130	Hampshire Downs
131	New Forest
132	Salisbury Plain and West Wiltshire Downs
133	Blackmoor Vale and Vale of Wardour
134	Dorset Downs and Cranborne Chase
135	Dorset Heaths
136	South Purbeck
137	Isle of Portland
138	Weymouth Lowlands
139	Marshwood and Powerstock Vales
140	Yeovil Scarplands
141	Mendip Hills
142	Somerset Levels and Moors
143	Mid Somerset Hills
144	Quantock Hills
145	Exmoor
146	Vale of Taunton and Quantock Fringes
147	Blackdowns
148	Devon Redlands
149	The Culm
150	<u>Dartmoor</u>
151	South Devon
152	<u>Cornish Killas</u>
153	Bodmin Moor
154	Hensbarrow
155	Carmenellis
156	West Penwith
157	The Lizard
158	Isles of Scilly
159	Lundy

SECTION A: ENVIRONMENT CODES

Table 3. Centre for Ecology & Hydrology (CEH) Land Classification Codes

Used in section A line 70, column 1

Code	Description
1	Undulating country, varied agriculture, mainly grassland
2	Open, gentle slopes, often lowland, varied agriculture
3	Flat arable land, mainly cereals, little native vegetation
4	Flat, intensive agriculture, otherwise mainly built-up
5	Lowland, somewhat enclosed land, varied agriculture and vegetation
6	Gently rolling enclosed country, mainly fertile pastures
7	Coastal with variable morphology and vegetation
8	Coastal, often estuarine, mainly pasture, otherwise built-up
9	Fairly flat, open intensive agriculture, often built-up
10	Flat plains with intensive farming, often arable/grass mixtures
11	Rich alluvial plains, mainly open with arable or pasture
12	Very fertile coastal plains with very productive crop
13	Somewhat variable land forms, mainly flat heterogeneous land use
14	Level coastal plains with arable, otherwise often urbanised
15	Valley bottoms with mixed agriculture, predominantly pastoral
16	Undulating lowlands, variable agriculture and native vegetation
17	Rounded intermediate slopes, mainly improvable permanent pasture
18	Rounded hills, some steep slopes, varied moorlands
19	Smooth hills, mainly heather moors, often afforested
20	Mid-valley slopes, wide range of vegetation types
21	Upper valley slopes, mainly covered with bogs
22	Margins of high mountains, moorlands, often afforested
23	High mountain summits, with well-drained moorlands
24	Upper, steep, mountain slopes, usually bog-covered
25	Lowlands with variable land use, mainly arable
26	Fertile lowlands with intensive agriculture
27	Fertile lowland margins with mixed agriculture
28	Varied lowland margins with heterogeneous land use
29	Sheltered coasts with varied land use, often crofting
30	Open coasts with low hills dominated by bogs
31	Bleak undulating surfaces mainly covered with bogs
32	Cold exposed coasts with variable land use and crofting

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 4. Form of Business Codes

Used in line A07

Code	Description
1	Sole trader (including farmer and spouse partnership)
2	Partnership (other family only)
3	Partnership (other)
4	Farming company
5	Other

Table 5. Less Favoured Area (LFA) Codes

Used in line A37

Code	Description
1	All land outside LFA
2	All land inside SDA
3	All land inside DA
4	50% + in LFA of which 50% + in SDA
5	50% + in LFA of which 50% + in DA
6	<50% in LFA of which 50% + in SDA
7	<50% in LFA of which 50% + in DA

Table 6. Altitude Codes

Used in line A11

Code	Description
1	Most of holding below 300m
2	Most of holding at 300m to 600m
3	Most of holding at 600m or over
4	Data not available

Table 7. Assets and Liabilities Status Codes

Used in line A12

Code	Description
0	Data unavailable or incomplete
1	Data complete
2	Data complete but subject to some estimation

Table 8. Structural Fund Codes

Used in line A38

Code	Description
4	Convergence and Territorial Co-operation Programmes
5	Regional Competitiveness and Employment only
6	Convergence objective
7	Neither convergence objective nor phasing in
8	Phasing in

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 9. Organic Enterprise Codes**

Used in line A58

Code	Description
0	No organic enterprises
1	All enterprises organic
2	Dairy
4	Beef
8	Sheep
16	Poultry
32	Pigs
64	Potatoes
128	Wheat
256	Field beans
512	Field scale vegetables
1024	Protected cropping
2048	Other

** Codes may be used in combination where more than one organic enterprise is present,
e.g. organic poultry and pigs = code 48.

Table 10. Rurality Land Classification Index

Used in line A64

Code	Description
1	Urban > 10k – sparse
2	Town and fringe – sparse
3	Village - sparse
4	Hamlet & isolated dwellings - sparse
5	Urban > 10k – less sparse
6	Town & fringe – less sparse
7	Village – less sparse
8	Hamlet & isolated dwellings – less sparse

Table 11. River Basin Catchment Area

Used in line A65

Code	Description
1	Solway Tweed
2	Northumbria
3	Humber
4	Anglian
5	Thames
6	South East
7	South West
8	Severn
9	Western Wales
10	Dee
11	North West

Table 12. Contract Rearing

Used in line A71

Code	Description
1	No livestock
2	All livestock owned by the farmer
4	Some animals are sent away from the farm and reared elsewhere
8	Some or all animals are owned by others but reared on the farm
12	Combination of codes 4 and 8 above

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 13. Labour and Machinery Sharing

Used in line A72

Code	Description
1	No labour and machinery sharing
2	Labour and Machinery sharing
4	Machinery sharing
8	Labour sharing
16	Any kind of separate entity labour or machinery sharing

Table 14. Milling Wheat Proportion

Used in line A73

Code	Description
1	Does not grow group 1 milling wheat
2	Some group 1 milling wheat grown
3	All milling wheat group 1 grown

Table 15. Sugar Beet Contracting for Harvesting

Used in line A74

Code	Description
1	Does not grow sugar beet
2	Contractor for harvesting
3	No contractor for harvesting
4	Sugar beet directly harvested and hauled by British Sugar

Table 16. Campaign for the Farmed Environment

Used in line A75

Code	Description
1	<u>Yes, only land being managed voluntarily outside of agri-environment agreements is contributing to the CFE for this cropping year</u>
2	<u>Yes, only land subject to agri-environment agreements is contributing to the CFE in this cropping year</u>
3	<u>Yes, land subject to agri-environment agreements plus other land managed voluntarily is contributing to the CFE in this cropping year</u>
4	<u>No land is being managed under the CFE for this cropping year and there is no intention to do so</u>
5	<u>No land is currently being managed under the CFE but there will definitely be some next year</u>
6	<u>No land is currently being managed under the CFE and unsure whether there will be next year</u>
7	<u>Not applicable (Wales)</u>

SECTION B: LABOUR CODES

Table 17. Unpaid Labour Duty Codes or Gender Codes

Unpaid Labour Duty Codes

Used in B lines 01-04 & 19, column 1

Code	Description
1	Holder / manager
2	Holder / not manager
3	Manager / not holder
9	Limited company

Gender Codes

Used in B line 22, column 1

Code	Description
1	Male
2	Female

Table 18. Education Codes

Used in B lines 01-04, 10 & 19, column 8

Code	Description
0	School only
1	GCSE or equivalent
2	A level or equivalent
3	College / National Diploma/ certificate
4	Degree
5	Postgraduate qualification
6	Apprenticeship
9	Other

SECTION C: GENERAL CODES

Table 19. Type Codes

Used in all lines. Automatically specified as 9 in Section C1 (Previous Crops) & as 0 in Transitional Agrimonetary Compensation lines in C2. Type code also automatically specified in Section C3 (see FAS 24 for details), with the exception of turf, which uses a separate turf code (see Table 17)

Code	Description
0	Not applicable
1	Maincrop
2	Combined crop
3	Follow-on crop (catch crop)
4	Outdoor market garden / floriculture crop
5	Glasshouse crop
6	Share farming
7	Subsidy other than area payment
8	Crop grown on set-aside land
9	Previous year's crop

Table 20. Missing Data Codes

Used in all lines. Automatically specified as 4 in Section C1 (Previous Crops) & as 0 in Transitional Agrimonetary Compensation lines in C2. Type code also automatically specified in some lines in Section C3. Please see FAS 24 for details.

Code	Description
0	No data missing
1	Production given, but principal area (column 21) missing
2	Production of contract crop (column 23) missing
3	Production of other crops (column 23) missing
4	Area and production of crop missing

Table 21. Revenue Codes for Horticultural Crops

Used with horticultural crops codes (as detailed in Table 18)

Code	Description
0	Revenue recorded gross of normal processing / packaging / marketing costs
1	Revenue recorded net of normal processing / packaging / marketing costs
2	Revenue recorded as a mixture of gross & net

Table 22. Turf Codes

Used in line C 409

Code	Description
1	Temporary grass
2	Permanent grass

SECTION C: CROP CODES

Table 23. Crops, By-Products, Forage and Cultivations Codes (in order of type)

Code	Description
Agricultural Crops	
1	Winter wheat
2	Spring wheat
3	Mixed wheat
4	Durum wheat
5	Triticale
11	Winter barley
12	Spring barley
13	Mixed barley
21	Winter oats
22	Spring oats
23	Mixed oats
31	Rye
41	Mixed cereals
52	Grain maize
61	Beans harvested dry
62	Peas for stockfeed
63	Peas harvested dry for human consumption
64	Lupins
66	Soya beans
65	Other protein crops
71	Potatoes - first early (i.e. wholly or mainly harvested by 31st. July)
72	Processing potatoes
73	Ware potatoes
74	Seed potatoes
81	Sugar beet (1)
85	Sugar beet quota leased out
93	Flax (1)
94	Linseed
91	Winter oilseed rape - not double low varieties
95	Spring oilseed rape - not double low varieties
96	Winter oilseed rape - double low varieties
97	Spring oilseed rape - double low varieties
90	Crambe
98	Other oilseed rape - double low varieties
92	Other herbaceous oilseed crops (e.g. poppy seed, sunflower)
100	Hemp
101	Hops (1)
103	Medicinal plants, aromatics and spices (mustard, caraway, canary seed, saffron, borage, evening primrose etc.)
104	Herbage seed (grass and clover)
106	Other arable crops (2)
	(1) excluding seed and fodder crops
	(2) excluding horticultural produce
329	Fertility building arable crops

SECTION C: CROP CODES

Table 23. Crops, By-Products, Forage and Cultivations Codes (in order of type)

Code	Description
Horticultural Crops	
a) Fresh vegetables and strawberries	
109	Basic area for fresh vegetables and strawberries grown in a market garden or under glass
127	Vegetable seeds, seedlings and young plants for sale
260	Cabbage - summer and autumn
261	Cabbage - winter and winter storage
136	Brussels sprouts - fresh market
137	Brussels sprouts - processing
256	Cauliflower
140	Winter hardy cauliflowers (broccoli)
255	Beetroot
253	Carrots - fresh market
254	Carrots - processing
146	Parsnips
148	Celery - self blanching
150	Parsley
151	Leeks
257	Onions - bulb
258	Onions - salad or bunch
262	Lettuce - flat or butterhead
263	Lettuce - crisp / iceberg
159	Spinach
160	Green peas - market
161	Green peas - processing
162	Broad beans - market
163	Broad beans - processing
250	Runner and french beans - market
251	Runner and french beans - processing
170	Asparagus
171	Cucumbers
173	Rhubarb
174	Marrows and courgettes
176	Turnips and swedes, mainly for human consumption
179	Tomatoes - heated glass
180	Tomatoes - cold glass
181	Other / mixed fresh vegetables (celeriac, globe and Jerusalem artichokes, chicory, aubergines, pumpkins, kohl-rabi, horseradish, garlic, shallots, chives, radishes, scorzonera, gherkins, spinach beet, etc.)
141	Calabrese
217	Strawberries - fresh market
218	Strawberries - processing
233	Watercress
235	Sweet peppers
264	Sweetcorn

SECTION C: CROP CODES

Table 23. Crops, By-Products, Forage and Cultivations Codes (in order of type)

Code	Description
	b) Nursery Stock
108	Basic area
112	Rose trees and stocks
113	Other ornamental trees and shrubs
224	Fruit stock
225	Container grown plants (112, 113, 224)
265	Christmas trees
	c) Flowers and Ornamental Plants
110	Basic area
111	Flower bulbs and tubers
115	Herbaceous perennials
116	Cut bulb flowers - daffodils, tulips and hyacinths
123	Bedding plants, boxes of half hardy annuals etc.
125	Flower seeds, cuttings etc.
129	Chrysanthemums - including all year round, autumn and winter
120	Carnations
121	Freesias
122	All other and mixed cut flowers
124	Pot plants
	d) Fruit and Berries
190	Apples - culinary
238	Apples - dessert less than 1,200 trees per hectare
239	Apples - dessert over 1,200 trees per hectare
240	Apples - mixed dessert
197	Apples - cider
247	Pears - less than 1,200 trees per hectare
241	Pears - over 1,200 trees per hectare
246	Pears - mixed
202	Perry pears
203	Quinces
204	Cherries
205	Plums - Victorias
242	Plums - other varieties
243	Nuts - including walnuts, hazelnuts, almonds and sweet chestnuts
230	Other / mixed top fruit including peaches and apricots
214	Red and white currants
244	Blackcurrants - fresh - market and processing
219	Raspberries
220	Gooseberries
232	Other / mixed soft fruit including blackberries
222	Mixed top and soft fruit
223	Vineyard selling wine grapes
245	Vineyard selling wine

SECTION C: CROP CODES

Table 23. Crops, By-Products, Forage and Cultivations Codes (in order of type)

Code	Description
	Mushrooms
126	Mushrooms (use a type code of 0)
128	Other, e.g. exotic
	By-products
321	Straw
322	Beet tops
327	Grass seeds, hay
323	Other agricultural by-products
324	Horticultural by-products
325	Fruit by-products
328	Vine by-products
326	Other by-products
	Arable Fodder Crops
400	Fodder roots and kale - includes mangolds, swedes, fodder carrots, fodder turnips, fodder beet, other fodder roots, kale, kohl-rabi, fodder rape, fodder cabbage etc.
415	Fodder maize
416	Other silage cereals
417	Other fodder crops - includes lucerne, sainfoin, vetch clover (pure sward).
	Energy Crops
99	Miscanthus
107	Short rotation coppice
89	Other specialist energy crops, e.g. switch grass / reed canary grass
	Other
402	Total temporary grass
403	Total permanent grass
404	Rough grazing
405	Fallow
406	Bare land let for less than 1 year
407	Forage let for less than 1 year
409	Turf
411	Cultivations (labour & machinery only)
412	Bare land hired for less than 1 year (excluded from UAA)
413	Forage hired for less than 1 year (excluded from UAA)
422	Set-aside

SECTION C: CROP CODES

Table 24. Crops, By-Products, Forage and Cultivations Codes (in numerical order)

Code	Description
1	Winter wheat
2	Spring wheat
3	Mixed wheat
4	Durum wheat
5	Triticale
11	Winter barley
12	Spring barley
13	Mixed barley
21	Winter oats
22	Spring oats
23	Mixed oats
31	Rye
41	Mixed cereals
52	Grain maize
61	Beans harvested dry
62	Peas for stockfeed
63	Peas harvested dry for human consumption
64	Lupins
65	Other protein crops
66	Soya beans
71	Potatoes - first early (i.e. wholly or mainly harvested by 31st. July)
72	Processing potatoes
73	Ware potatoes
74	Seed potatoes
81	Sugar beet
85	Sugar beet quota leased out
89	Other specialist energy crops, e.g. switch grass / reed canary grass
90	Crambe
91	Winter oilseed rape - not double low varieties
92	Other herbaceous oilseed crops (e.g. poppy seed, sunflower)
93	Flax (1)
94	Linseed
95	Spring oilseed rape
96	Winter oilseed rape - double low varieties
97	Spring oilseed rape - double low varieties
98	Other oilseed rape - double low varieties
99	Miscanthus
100	Hemp
101	Hops (1)
103	Medicinal plants, aromatics and spices (mustard, caraway, canary seed, saffron, borage, evening primrose etc.)
104	Herbage seed (grass and clover)
106	Other arable crops (2)
107	Short rotation coppice
108	Basic area for nursery stock
109	Basic area for fresh vegetables and strawberries grown in a market garden or under glass
110	Basic area for flowers and ornamentals
111	Flower bulbs and tubers

SECTION C: CROP CODES

Table 24. Crops, By-Products, Forage and Cultivations Codes (in numerical order)

Code	Description
112	Rose trees and stocks
113	Other ornamental trees and shrubs
115	Herbaceous perennials
116	Cut bulb flowers - daffodils, tulips and hyacinths
120	Carnations
121	Freesias
122	All other and mixed cut flowers
123	Bedding plants, boxes of half hardy annuals etc.
124	Pot plants
125	Flower seeds, cuttings etc.
126	Mushrooms (use a type code of 0)
127	Vegetable seeds, seedlings and young plants for sale
128	Other, e.g. exotic
129	Chrysanthemums - including all year round, autumn and winter
136	Brussels sprouts - fresh market
137	Brussels sprouts - processing
140	Winter hardy cauliflowers (broccoli)
141	Calabrese
146	Parsnips
148	Celery - self blanching
150	Parsley
151	Leeks
159	Spinach
160	Green peas - market
161	Green peas - processing
162	Broad beans - market
163	Broad beans - processing
170	Asparagus
171	Cucumbers
173	Rhubarb
174	Marrows and courgettes
176	Turnips and swedes, mainly for human consumption
179	Tomatoes - heated glass
180	Tomatoes - cold glass
181	Other / mixed fresh vegetables (celeriac, globe and Jerusalem artichokes, chicory, aubergines, pumpkins, kohlrabi, horseradish, garlic, shallots, chives, radishes, scorzonera, gherkins, spinach beet, etc.)
190	Apples - culinary
197	Apples - cider
202	Perry pears
203	Quinces
204	Cherries
205	Plums - Victorias
214	Red and white currants
217	Strawberries - fresh market
218	Strawberries - processing

SECTION C: CROP CODES

Table 24. Crops, By-Products, Forage and Cultivations Codes (in numerical order)

Code	Description
219	Raspberries
220	Gooseberries
222	Mixed top and soft fruit
223	Vineyard selling wine grapes
224	Fruit stock
225	Container grown plants (112, 113, 224)
230	Other / mixed top fruit including peaches and apricots
232	Other / mixed soft fruit including blackberries
233	Watercress
235	Sweet peppers
238	Apples - dessert less than 1,200 trees per hectare
239	Apples - dessert over 1,200 trees per hectare
240	Apples - mixed dessert
241	Pears - over 1,200 trees per hectare
242	Plums - other varieties
243	Nuts - including walnuts, hazelnuts, almonds and sweet chestnuts
244	Blackcurrants - fresh - market and processing
245	Vineyard selling wine
246	Pears - mixed
247	Pears - less than 1,200 trees per hectare
250	Runner and french beans - market
251	Runner and french beans - processing
253	Carrots - fresh market
254	Carrots - processing
255	Beetroot
256	Cauliflower
257	Onions - bulb
258	Onions - salad or bunch
260	Cabbage - summer and autumn
261	Cabbage - winter and winter storage
262	Lettuce - flat or butterhead
263	Lettuce - crisp / iceberg
264	Sweetcorn
265	Christmas trees
321	Straw
322	Beet tops
323	Other agricultural by-products
324	Horticultural by-products
325	Fruit by-products
326	Other by-products
327	Grass seeds, hay
328	Vine by-products
329	Fertility building arable crops

SECTION C: CROP CODES

Table 24. Crops, By-Products, Forage and Cultivations Codes (in numerical order)

Code	Description
400	Fodder roots and kale - includes mangolds, swedes, fodder carrots, fodder turnips, fodder beet, other fodder roots, kale, kohlrabi, fodder rape, fodder cabbage, etc.
402	Total temporary grass
403	Total permanent grass
404	Rough grazing
405	Fallow
406	Bare land let for less than 1 year
407	Forage let for less than 1 year
409	Turf
411	Cultivations (labour & machinery only)
412	Bare land hired for less than 1 year (excluded from UAA)
413	Forage hired for less than 1 year (excluded from UAA)
415	Fodder maize
416	Other silage cereals
417	Other fodder crops - includes lucerne, sainfoin, vetch clover (pure sward).
422	Set-aside

(1) Excluding seed and fodder crops

(2) Excluding horticultural produce

SECTION D: MISCELLANEOUS RECEIPTS CODES

Table 25. Item Codes: Section D1

For payments due in accounts 2 or more years previously

Code	Description
55	Payment due in account 2 years previously
56	Payment due in account 3 years previously
57	Payment due in account 4 years previously
58	Payment due in account 5 years previously
59	Payment due in account more than 5 years previously
60	Payment due 2 or more years previously, relating to more than 1 year

Table 26. Missing Data Codes: Section D1

Used in all lines. Automatically specified as 0 for lines 17 to 24, 54 and 70 to 72

Code	Description
0	No data missing
5	No data missing but zero entry
7	Revenue data refused
8	Revenue data otherwise not available

Table 27. Missing Data Codes: Section D2

Used in lines 73 to 84.

Code	Description
0	SPS entitlements - 'validated' statements
1	SPS entitlements - 'estimated' statements
2	SPS entitlements - 'un-validated' statements

SECTION E: LIVESTOCK CODES

Table 28. Livestock Enterprise Codes (Column 1)

Code	Description
	1. Dairy cattle enterprise codes (used in line E7)
	1A. Producer retailer:
1	Channel Islands breeds (Jersey, Guernsey)
2	Other breeds
3	Mixed Channel Islands breeds and other breeds
	1B. Wholesaler:
4	Channel Islands breeds (Jersey, Guernsey)
5	Other breeds
6	Mixed Channel Islands breeds and other breeds
7	1C. Mixed wholesaler / producer retailer - all breeds
8	1D. Farms which lease out part of, or all of their milk quota and produce no milk
	2. Other cattle enterprise codes (used in line E23)
	2A. Beef cows (all of herd kept on land in receipt of HFAs):
10	Single suckling - spring calving selling weaned calves / stores
11	Single suckling - autumn calving selling weaned calves / stores
12	Single suckling - mixed autumn and spring calving and other selling fat cattle
114	Single suckling - mixed autumn and spring calving and other selling store cattle
15	Multiple suckling and mixed single and multiple suckling
	2B. Beef cows (none of herd kept on land in receipt of HFAs):
18	Single suckling - spring calving selling weaned calves / stores
19	Single suckling - autumn calving selling weaned calves / stores
20	Single suckling - mixed autumn and spring calving and other selling fat cattle
115	Single suckling - mixed autumn and spring calving and other selling store cattle
23	Multiple suckling and mixed single and multiple suckling
26	2C. Beef cows (part of herd kept on land in receipt of HFAs)
	2D. Buying young calves/transferring in calves from the dairy herd selling / transferring out:
29	Dairy followers
30	Stores - young stores (3-6 cwt)
31	Stores - forward stores (6 cwt or more)
32	Veal calves (3-6 months)
33	Fat cattle - intensive cereal beef (8-14 months)
34	Fat cattle - semi-intensive beef (15-24 months)
35	Fat cattle - traditional mainly grass beef (2 yrs +)
38	Other / mixed (include here calves for rearing, reared calves etc, mixtures of types 30 to 35)
	2E. Buying young stores (3-6 cwt) selling:
40	Forward stores (6 cwt or more)
41	Fat cattle
42	Mixed forward stores / fat cattle
43	2F. Buying forward stores (6 cwt or more) selling fat cattle
44	2G. Mixed fattening (mixtures of 2B, 2C and 2D above)
45	2H. Mixed breeding and fattening (mixtures of 2A, 2B, 2C and 2D above)

SECTION E: LIVESTOCK CODES

Table 28. Livestock Enterprise Codes (Column 1)

Code	Description
	3. Sheep (used in line 38)
	3A. Lowland flock (none of ewes kept on land in receipt of HFAs) selling:
100	2/3 or more of lambs store
101	2/3 or more of lambs fat
102	Mixed fat and store lambs (neither 2/3 or more)
	3B. LFA flock (all of ewes kept on land in receipt of HFAs):
103	2/3 or more of lambs store
104	2/3 or more of lambs fat
105	Mixed fat and store lambs (neither 2/3 or more)
106	3C. Mixed breeding (mixture of lowland and LFA flocks)
63	3D. Buying stores selling fat sheep
64	3E. Mixed breeding / buying stores selling fat sheep / other
	4. Pigs (used in line 49 and 45)
	4A. Outdoor breeding selling:
65	Weaners
66	Fat pigs
67	Mixed weaners / fat pigs
	4B. Indoor breeding selling:
68	Weaners
69	Fat pigs
70	Mixed weaners / fat pigs
71	4C. Mixed indoor / outdoor breeding
72	4D. Buying weaners selling fat pigs
73	4E. Mixed breeding / buying weaners selling fat pigs / other
	4F. Fat pigs (line 45):
1	Sale of heavy hogs > 75kg
2	Sale of baconers 55 - 75kg
3	Sale of porkers < 54.9 kg
4	Mixed sales of heavy hogs and baconers
5	Mixed sales of baconers and porkers
	<i>(NB: if there is an entry in col. 15 only, then it is regarded as a sale to themselves - usual code: 3)</i>

SECTION E: LIVESTOCK CODES

Table 28. Livestock Enterprise Codes (Column 1)

Code	Description
	5. Poultry (used in lines 53 to 60)
	5A. Laying hens selling:
74	Breeding poultry (hatching eggs, day old chicks and / or pullets)
75	Eggs for eating - battery
76	Deep litter
77	Mixed battery / deep litter/ free range or barn egg production
78	Farmyard / non commercial
87	Free range
79	Mixed breeding poultry / eggs for eating / other
80	5B. Buying hatching eggs or day-old chicks, selling reared / point of lay pullets
81	5C. Broilers (line 57)
82	5D. Other table chickens - capons etc. (line 58)
83	5E. Turkeys (line 59)
84	5F. Ducks, geese and other poultry (line 60)
	6. Other livestock (used in lines 66, 67, 69 & 71)
85	6A. Goats
107	6B. Deer (line 67)
	6C. Other animals & miscellaneous livestock receipts (line 66)
108	Sheep for dairy purposes
109	Buffalo
110	Alpaca
111	Ostrich
112	Wild boar
113	Others
116	Goats for dairy purposes

NB: Contract rearing

When livestock are produced under contract increase the code by 2000, e.g. broilers under contract 2081. For goats under contract use code 2085. Where a farm produces a type of livestock both under contract and on its own behalf the enterprise code should be increased by 1000 (e.g. broilers partly under contract and partly on own behalf should be entered as 1081) and a comment made. For goats partly under contract use type code 1085.

SECTION F (COSTS) & G (LIABILITIES & ASSETS) CODES

Table 29. Missing Data Codes: Section F1

Used in F lines 12, 17 to 19

Code	Description
0	No data missing
1	Feedingstuffs data missing
2	Car mileage and expenses data included in lines 7, 8 and 9

Table 30. Missing Data Codes: Section F2

Used in F lines 55 to 57, 65 to 67 (MDC 6-9 Wales only)

Code	Description
0	No data missing
6	Data missing (lines 55, 56 and 57 only)
7	Loan valuation data not available
8	Interest payment data not available
9	Loan valuation and interest payment data not available

Table 31. Missing Data Codes: Section G

Code	Description
0	No data missing
6	Data missing (Wales only)

SECTION I (DIVERSIFIED & NON-AGRICULTURAL) ACTIVITY CODES

This code list is to be used with Sections I and J to record non-farming activities. This list is hierarchical to enable the greatest level of detail to be recorded on each farm. Where I.O.s. feel that using a detailed code would be potentially disclosive for a farm, a more aggregate code can be entered.

Table 32. Integrated & Semi-Integrated Non-Agricultural Activity Codes

Code	Activity
100	Processing and Retailing of Farm Produce
110	Processing of farm produce
111	Processing of cereal products - excluding alcohol
112	Processing of horticultural products - excluding alcohol
113	Processing of other crop products - excluding alcohol
114	Alcoholic products from farm produce
115	Cheese making
116	Processing of other livestock products
120	Retailing of farm produce
121	PYO
122	Retailing of farm produce through dedicated farm shop
123	Retailing of farm produce through direct sales from farmhouse
124	Retailing of farm produce through other channels (e.g. farmers' market, side of road, delivery box scheme)
130	Gross profit on resale of purchased agricultural produce
140	Washing / grading of farm produce
141	Vegetable and fruit washing / grading / packing
142	Other washing / grading
	Management Agreements, Agri-environment Payments and other Subsidies
	Agri-Environment Schemes
211	Environmentally Sensitive Areas
212	Organic Aid Scheme / Organic Farming Scheme
213	Countryside Stewardship Scheme
214	Woodland Grant Scheme
215	Farm Woodland Premium Scheme
216	Tir Gofal (Wales Only)
217	Entry Level Stewardship (ELS)
218	Organic Entry Level Stewardship (OELS)
219	Higher Level Stewardship (HLS)
221	Tir Eryri (Wales Only)
	Hill Farm Allowance
231	Full rate payments of HFA on SDA land (excluding common and moorland in England)
232	Full rate payments of HFA on DA land (excluding common and moorland in England)
233	Full rate payments of HFA on Common land and Moorland (England only)
234	Safety net top-up payments
235	1 st taper rate payments of HFA on SDA land (excluding common and moorland in England)
236	1 st taper rate payments of HFA on DA land (excluding common and moorland in England)
237	1 st taper rate payments of HFA on Common land and Moorland (England only)
238	2 nd taper (Wales only) rate payment of HFA on SDA land
239	2 nd taper (Wales only) rate payment of HFA on DA land.
240	Enhancements
241	HFA Foot & Mouth Compensation
	Project-Based Schemes
251	Processing and Marketing Scheme
252	Rural Enterprise Scheme
253	Energy Crops Scheme
254	Vocational Training
255	MENTERRA (Welsh agri-innovation project)

SECTION I (DIVERSIFIED & NON-AGRICULTURAL) ACTIVITY CODES

This code list is to be used with Sections I and J to record non-farming activities. This list is hierarchical to enable the greatest level of detail to be recorded on each farm. Where I.O.s. feel that using a detailed code would be potentially disclosive for a farm, a more aggregate code can be entered.

Table 32. Integrated & Semi-Integrated Non-Agricultural Activity Codes

Code	Activity
	Other Schemes
262	Moorland Scheme
263	Habitat Scheme
264	Countryside Access Scheme
265	Nitrate Vulnerable Zone
	Other Grants and Subsidies
271	SSSI
272	Disaster Aids
273	Farm Diversification Scheme
274	Permanent Crop Establishment Grants
275	Sundry Grants
276	The appropriate annual share (depending on asset life) of AHDS or any other machinery purchase grants
277	The appropriate annual share of AHDS or any other glasshouse purchase grants
299	Other Management Agreements
300	Rent and Wayleaves (nb. not including tourist accommodation)
310	Cash rent for sub-letting all or part of farmhouse
320	Imputed rent for owner occupiers or for farm managers living in the farmhouse
321	Imputed rent for tenant farmers living in the farmhouse
330	Cash rent for farm cottages by people not connected with the day to day operation of the farm, retired farm workers or current farm workers
340	Imputed rent for farm worker or farm manager living in farm cottages
350	Other rents where farm buildings are rented for commercial or other purposes not connected with the core-farm business
360	Other payments in kind where farm buildings or land are rented for commercial or other purposes not connected with the core-farm business
370	Contract Farming Rent
380	Wayleaves
381	Mobile telephone masts and wind turbines
390	Rent from irrigation and heating for glasshouses
400	Recreation including activities such as shooting, fishing, nature trails, agricultural shows, sports, sheepdog trials, etc. Specific optional codes are provided for equine activities and sports.
410	Equine activities
411	Income from livery
420	Sports
421	Golf
500	Tourist Accommodation and Catering
510	Camp / caravan sites
520	Bed and breakfast
521	Bed and breakfast within farmhouse
523	Bed and breakfast within dedicated buildings
530	Holiday cottages
540	Catering e.g. farmhouse teas
600	Trading, Manufacturing and Rural Crafts (including production and/or retailing of goods, repair or restoration of machinery and other items, retailing of non-farm produce and gross profit on resale of purchase non-agricultural products)
610	Rural crafts
620	Trading

SECTION I (DIVERSIFIED & NON-AGRICULTURAL) ACTIVITY CODES

This code list is to be used with Sections I and J to record non-farming activities. This list is hierarchical to enable the greatest level of detail to be recorded on each farm. Where I.O.s. feel that using a detailed code would be potentially disclosive for a farm, a more aggregate code can be entered.

Table 32. Integrated & Semi-Integrated Non-Agricultural Activity Codes

Code	Activity
700	Services
710	Waste disposal
720	Receipts for training work, open days, etc.
730	Miscellaneous services, e.g. metal detecting, roadside advertisements
750	Power generating
751	Wind turbines
752	Solar power
753	Anaerobic digestion
754	Other power generating activities
	Single Payment Scheme
810	Single Farm Payment
	Leasing of SPS Entitlements
811	Moorland within SDA - normal
812	Moorland within SDA - set-aside
813	Moorland within SDA - special
814	Moorland within SDA - FVP authorisations
815	Other land within SDA - normal
816	Other land within SDA - set-aside
817	Other land within SDA - special
818	Other land within SDA - FVP authorisations
819	Outside SDA - normal / standard
820	Outside SDA - set-aside
821	Outside SDA - special
822	Outside SDA - FVP authorisations / National Reserve
823	Leasing out SPS payments to allow another farmer to trigger SPS entitlement payments
900	Other Miscellaneous Receipts (other receipts not included in subheadings below should be entered under aggregate code 900)
912	Agricultural hirework
913	Non-agricultural hirework
920	Sundry woodland sales
930	Co-op trading bonuses
940	Capital credits
950	Miscellaneous insurance receipts
960	Unspecified compensation payments, e.g. pipes through land
961	Transco pipeline payments
990	FMD distress donation
999	Total Output

SECTION K: FARMER & SPOUSE ACTIVITIES CODES

Table 33. Missing Data Codes

Code	Description
0	No data missing
6	Presence of off-farm income, but data refused by co-operator
7	Data refused by co-operator
8	Data otherwise unavailable for farmer and spouse
9	Data otherwise unavailable for farmer or spouse

Table 34. Income Range Codes

Code	Description
1	Zero
2	£1 to below £1000
3	£1,000 to below £2,500
4	£2,500 to below £5,000
5	£5,000 to below £7,500
6	£7,500 to below £10,000
7	£10,000 to below £15,000
8	£15,000 to below £20,000
9	£20,000 to below £25,000
10	£25,000 to below £30,000
11	£30,000 to below £40,000
12	£40,000 to below £50,000
13	£50,000 to below £75,000
14	£75,000 to below £100,000
15	£100,000 or more

For negative income, the corresponding negative codes apply.

SECTIONS M & P: GROSS & NET MARGIN CODES

Table 35. Enterprise Codes

Code	Description	Equivalent C or E Code
3	Winter wheat	C1
4	Spring wheat	C2
5	Mixed wheat	C3
6	Durum wheat	C4
7	Triticale	C5
8	Winter barley	C11
9	Spring barley	C12
10	Mixed barley	C13
11	Winter oats	C21
12	Spring oats	C22
13	Mixed oats	C23
15	Rye	C31
16	Mixed cereals	C41
17	Grain maize	C52
20	Beans harvested dry	C61
21	Peas for combining	C62, C63
22	Other protein crops (e.g. lupins, soya)	C64, C65, C66
26	Set-aside – not cropped	C422
27	Fertility building arable crops	C329
30	Potatoes - first early (i.e. wholly or mainly harvested by 31st. July)	C71
31	Processing potatoes	C72
32	Ware potatoes	C73
33	Seed potatoes	C74
35	Sugar beet	C81
39	Leased out sugar beet quota	C85
40	Winter oilseed rape	C91, C96, C98
41	Spring oilseed rape	C95, C97, C98
42	Linseed	C94
43	Flax	C93
44	Other herbaceous oilseed crops (e.g. crambe, poppy seed, sunflower)	C90, C92
45	Medicinal plants, aromatics and spices (mustard, caraway, canary seed, saffron, borage etc)	C103
52	Hops	C101
53	Herbage seed (grass and clover)	C104
54	Other arable crops	C106
55	Short rotation coppice	C107
56	Miscanthus	C99+C89
57	Hemp	C100
60	Fresh vegetables – field scale	C127, C128, C136, C137, C140, C141, C146, C148, C150, C151, C159, C160, C161, C162, C163, C170, C171, C173, C174, C176, C181, C233, C250, C251, C253, C254, C255, C256, C257, C258, C260, C261, C262, C263, C264
61	Fresh vegetables – market garden	C127, C128, C136, C137, C140, C141, C146, C148, C150, C151, C159, C160, C161, C162, C163, C170, C171, C173, C174, C176, C181, C233, C250, C251, C253, C254, C255, C256, C257, C258, C260, C261, C262, C263, C264
62	Fresh vegetables – protected	C128, C170, C171, C179, C180, C181, C235 plus any other vegetables grown under
64	Strawberries – field scale	C217, C218
65	Strawberries – market garden	C217, C218
66	Strawberries - protected	C217, C218
68	Nursery stock	C112, C224, C225, C265
70	Flowers and ornamental plants – grown outdoors	C111, C113, C115, C116, C120, C121, C122, C123, C124, C125, C129
71	Flowers and ornamental plants – protected	C111, C113, C115, C116, C120, C121, C122, C123, C124, C125, C129

SECTIONS M & P: GROSS & NET MARGIN CODES

Table 35. Enterprise Codes

Code	Description	Equivalent C or E Code
75	Top fruit	C190, C197, C202, C203, C204, C205, C222, C230, C238, C239, C240, C241, C242, C243, C244
76	Soft fruit	C214, C219, C220, C222, C232, C244
77	Mixed top and soft fruit – only to be used where two or more crops are grown on the same land	C222
78	Mushrooms	C126
79	Vineyard selling wine grapes	C223, C245
<i>Livestock enterprises may not correspond entirely with the codes used at Section E. Where a mixture of enterprises exist the enterprise that applies to two thirds of the throughput of animals should be applied. The codes referred to in Section E are those entered at column 1, lines 7, 23, 38, 45, 49, 53 to 60, 66, 67, 69 and 71.</i>		
80	Dairy cows	Line E7, column 1, codes 1, 2, 3, 4, 5, 6, 7
81	LFA suckler cows where entry in Section E line 74	Line E23, column 1, codes 10, 11, 12, 15, 114, 26
82	Lowland suckler cows entry in Section E line 12	Line E23, column 1, codes 18, 19, 20, 23, 26,
83	Dairy followers	Line E23, column 1, code 29
84	Store cattle production from purchased or transferred-in dairy bred calves	Line E23, column 1, codes 30, 31 and possibly 38 and 44
85	Fat cattle production from purchased or transferred-in dairy bred calves	Line E23, column 1, codes 33, 34, 35 and possibly 38 and 44
86	Fat cattle production from purchased or transferred-in weaned suckler bred calves or stores	Line E23, column 1, codes 41, 43 and possibly 42 and 44
87	Store cattle production from purchased or transferred-in weaned suckler bred calves or stores	Line E23, column 1, codes 40 and possibly 42 and 44
88	Veal production	Line E23, column 1, code 32
89	Other cattle enterprises	Line E23, column 1, code 38
101	Lowland breeding ewes where entry in Section E line 29	Line E38, column 1, codes 100, 101, 102
102	LFA breeding ewes	Typically less productive flocks on mountain / moorland where lambing percentage is usually (but not always) less than 100% Line E38, column 1, codes 103, 104, 105
103	LFA breeding ewes - other	Line E38, column 1, codes 103, 104, 105
104	Buying store lambs selling fat sheep	Line E38, column 1, code 63
105	Other sheep enterprises	Line E38, column 1, code 64
111	Breeding herds selling weaned pigs	Line E49, column 1, codes 65, 68, 71
112	Breeding herds selling fat pigs	Line E49, column 1, codes 66, 69, 71
113	Buying weaners selling fat pigs	Line E49, column 1, code 72
114	Contract rearing of pigs	Line E49, column 1, codes 2065, 2066, 2068, 2069, 2071, 2072
115	Other pig enterprises	Line E49, column 1, code 67, 70 and 73 Lines E53 & E54, column 1 codes 75, 76, 77, 78, 79, 87
121	Laying hens	Lines E57 & E58, column 1, code 81 and 82
122	Broilers and other table chickens	Line E59, column 1, code 83
123	Turkeys	Lines E54 to E60, column 1, codes 2074, 2075, 2076, 2077, 2079, 2081, 2082, 2083, 2084, 2087
124	Contract rearing poultry	Line E60, column 1, codes 74, 80 and 84
125	Other poultry	Lines E66, E67, E69, E71, column 1, codes of 4 digits
130	Contract rearing other livestock	Lines E66, E67, E69, E71 column 1, codes 85, 107 to 113, 116 and lines E84 and E85
131	Other livestock enterprises	Lines E07, E23, E38, E45, E49, E53 to E60, E66 to E71, column 1, codes 1 to 115
132	Agisted livestock	
133	Horses	Lines E84, E85, E86
FAS 24 Column Headings		Equivalent FAS 24 Section Code
90	Unallocated by-products and forage output	C420
91	Adjustment for disposal of previous crop	H65
92	Cultivations	H68
99	All enterprises	-
150	All Section I enterprises (incl. horses owned by 3rd party)	-

**SECTIONS M1 & M2: GROSS & NET MARGIN
ORGANIC CODES**

Table 36. Organic Status Type Codes

Code	Description
0	Conventional
1	In conversion
2	Organic

Table 37. Crop Irrigation Codes

Code	Description
1	Crop not irrigated
2	Crop area partially irrigated
3	All crop area irrigated

SECTION N: HOUSEHOLD INCOME CODES

Table 38. Household Codes

Used in column 1

Code	Description
1	First household (principal farmer)
2	Remainder sequential

Table 39. Dwelling Codes

Used in column 2

Code	Description
1	First dwelling
2	Second dwelling
3	Third dwelling
4	Fourth dwelling
5	Fifth and subsequent dwellings

Table 40. Status of Household Codes

Used in column 3

Code	Description
1	Farmer / farmer and spouse
2	Unpaid partner other than farmer
3	Unpaid director or manager other than farmer
4	Combination of farmer / farmer and spouse with one or more unpaid partners, unpaid directors or unpaid managers in the farm household.
5	Other

Table 41. Other Household Income Codes

Used in column 8

Code	Description
1	Zero
2	£1 to below £1,000
3	£1,000 to below £2,500
4	£2,500 to below £5,000
5	£5,000 to below £7,500
6	£7,500 to below £10,000
7	£10,000 to below £15,000
8	£15,000 to below £20,000
9	£20,000 to below £25,000
10	£25,000 to below £30,000
11	£30,000 to below £40,000
12	£40,000 to below £50,000
13	£50,000 to below £75,000
14	£75,000 to below £100,000
15	£100,000 or more

For negative income, the corresponding negative codes apply.

Table 42. Non-Earning Adult Codes

Used in line 99, column 1

Code	Description
1	Spouse under pension age
2	Spouse of pension age
4	University / college student
8	Other

SECTION O: BUSINESS MANAGEMENT CODES

Table 43: Respondent/Non-Respondents code

Used in line 100 column 1

Code	Description
1	Completed return
2	Farm not approached because not suitable for module
3	Farm not approached – not selected or other reason
4	Farm approached but refused as no interest in the topic
5	Farm approached but refused

Q2 Table 44: Further/higher education

Used in cols 19-25

Code	Description
1	Nobody on farm with managerial input has the specific qualification
2	A person on farm with managerial input has the specific qualification

Q3 Table 45: Would you like to know more about the following business management areas?

Used in col 6

Code	Description
1	No areas
2	Management accounting
4	People management
8	Risk management
16	Marketing
32	Environmental maintenance
64	The impact of farming practices on biodiversity, habitats, nature conservation

Q4 Table 46: Business planning, benchmarking and management accounting practices

Used in col 26

Code	Description
1	No practices
2	Regularly attends discussion groups on business management issues
4	Informal plan (e.g. At least once a year the team met to discuss future directions)
8	Formal plan produced and reviewed at least once a year.
16	Regularly produces budgets/ gross margins/ cash flows or in depth analysis of profit and loss account
32	Whole farm business level benchmarking
64	Enterprise level/balance sheet/international benchmarking

Q5 Table 47: Reasons why you are not carrying out business planning, benchmarking or management accounting practices

Used in col 27

Code	Description
1	Not applicable (practices being carried out)
2	Could not see how benchmarking could help business
4	No suitable benchmarking data available
8	Does not have the skills required for budgeting
16	Could not find the time
32	Software available but does not know how to use it.
64	Not interested
128	No suitable training courses (either subject matter/standard or location) available including discussion groups
256	Courses are too expensive
512	Other

Q6 Table 48: In which areas of business planning, benchmarking and management accounting would you like to acquire further knowledge and skills

Used in col 28

Code	Description
1	None identified
2	Producing formal/informal business plans
4	Producing budgets/ gross margins/ cash flows
8	Analysing of profit and loss account
16	Benchmarking
32	Enterprise level/balance sheet/international benchmarking

Q7 Table 49: How do you access business management advice (Uptake of business management advice)?
Used in col 9

Code	Description
1	None identified
2	Through talking to other farmers
4	Through the farming media e.g. internet sites, trade magazines
8	Through events and demonstrations, e.g. meetings organised by banks/accountancy firms/levy bodies
16	Through discussion groups, farm walks or workshops
32	Through advice supplied with no direct charge (e.g. from casual discussion with accountant or bank manager) or subsidised specific advice, e.g. FBAS
64	Through specific business management advice supplied for a charge (e.g. via consultant)
128	Through RDP-funded initiatives with strong business management theme

Q8 & Q10 Table 50: What are you doing to minimise risk (risk management practices)?
Used in col 15 and 30

Code	Description
1	No practices
2	Markets some commodities on contract basis with agreed price
4	Uses selling groups and pools to market some or all of commodities
8	Purchases some inputs on contract basis with agreed price
16	Makes use of 'options'
32	Has Animal health insurance
64	Has Crop damage insurance
128	Using bio-security measures to manage disease risk
256	Lock into a fixed exchange rate

Q9 Table 51: Why you are not carrying out risk management practices
Used in col 29

Code	Description
1	Not applicable (practices being carried out)
2	The benefits from the risk management options are not clear
4	No suitable courses within reasonable travel time
8	No time to research/attend course in risk management
16	No information available to consider risk management options
32	Taking longer than expected to adopt the risk management strategies
64	Other

Q11 Table 52: How do you access technical advice (Uptake of technical advice)
Used in col 8

Code	Description
1	None identified
2	Through talking to other farmers
4	Through the farming media e.g. internet sites, trade magazines
8	Through events and demonstrations e.g. meetings organised by banks/accountancy firms/levy bodies
16	Through discussion groups, farm walks or workshops
32	Through technical advice supplied with no direct charge (e.g. from input supplier)
64	Through technical advice supplied for a charge
128	Through RDP-funded initiatives with strong animal health theme
256	Through RDP-funded schemes with strong technical theme (other than animal health)

Q12 Table 53: I.T. skills codes
Used in col 7

Code	Description
1	There is no PC used on the farm or freely available to the farm business
2	There is a PC used on the farm but not used by the business
4	There is a PC used on the farm which is used occasionally for some management purposes.
8	The business has a computer but cannot get reliable access to the internet/broadband
16	The business has a computer that has good broadband internet access
32	The [farm team] is proficient in Excel/Word/E-mail and web-searching
64	The internet is used to purchase and/or sell material for the farm
128	The internet is regularly used to improve the performance of the farm e.g. benchmarking
256	The main farm business documents (Business Plan/Finance Accounts etc) are all managed on the computer
512	The internet/computer is used for submitting forms or banking e.g. CTS/BCMS documents, VAT returns, PAYE forms. SP5
1024	Regularly communicates with other farms using the computer

Q13 Table 54: Does the business participate in CPD schemes
Used in col 31

Code	Description
1	Not aware of CPD schemes
2	Not a member of CPD schemes
4	Have not considered
8	Application/membership process too onerous
16	No time to keep up membership
32	Interested but not available in relevant sector
64	Interested but not sure which scheme is most appropriate (e.g. for mixed farms)
128	Interested but not sure how it could benefit business
256	Yes farm is a member of a scheme

Q14 **Table 55: How often does a veterinary surgeon visit the farm to discuss/implement preventative animal health plans?**

Used in col 32

Code	Description
1	Not applicable (no livestock on farm)
2	Veterinary surgeon does not visit the farm to discuss/implement preventative animal health plans
3	More frequent than monthly
4	Monthly
5	Every two months
6	Quarterly
7	Every six months
8	Annually
9	Less than once a year

Q15 & Q16 **Table 56: Animal disease prevention practices**

Used in cols 33 to 44

Code	Description
1	Not applicable (no livestock on farm)
2	No practices/no additional practices being carried out
4	Prevent new disease being brought on farm by separating new livestock from existing livestock
8	Use strict stock replacement policies and avoid buying through markets
16	Prevent new disease being brought onto farm by visitors
32	Prevent new disease being brought onto farm from neighbouring farms.
64	Control spread and multiplication of disease within the farm
128	Implement and regularly review a farm health plan
256	Farmer/keeper/herdsman/stockman training in disease management

Q17 **Table 57: Top three reasons for carrying out animal health practices**

Used in col 45

Code	Description
1	Not applicable (no livestock on farm)
2	No practices being undertaken
4	Market/customer
8	Regulatory
16	Financial
32	Animal welfare
64	Disease Outbreak
128	Other

Q18 & Q19 **Table 58: Energy generation practices**

Used in col 46 and 47

Code	Description
1	None identified
2	Anaerobic Digestion
4	Wind turbines
8	Solar panels
16	Other renewable energy technology
32	Biomass fuelled heating boilers
64	Exporting of slurry/grass/manure/miscanthus/biomass
128	Other

Q20 & Q21 **Table 59: Practices to reduce GHG emissions**

Used in cols 48 and 49

Code	Description
1	None identified
2	Improved nutrient management
4	Improved slurry/manure management
8	Improved soil drainage
16	Livestock health and adjustments to diet
32	Fuel efficient/low emission tractors
64	Other

Q22 & Q23 **Table 60: Practices to adapt to climate change**

Used in cols 50 and 51

Code	Description
1	None identified
2	Water Efficiency
4	Water Quality
8	Land use change & environment protection
16	Livestock sustainability
32	Crop sustainability
64	Soil Management
128	Sharing Knowledge
256	Seeking Advice

Q24 **Table 61: Environmental monitoring practices relating to biodiversity, conservation, habitats,**
Used in col 52

Code	Description
1	Not applicable (e.g. intensive holdings/protective cropping)
2	No practices
4	Wild birds, e.g. bird counts (self-initiated)
8	Wild birds, e.g. bird counts (not self-initiated, e.g. as part of assurance scheme)
16	Other monitoring, e.g. flora, habitats, wild animals (self initiated)
32	Other monitoring, e.g. flora, habitats, wild animals (not self-initiated)
64	Soil testing

Q25 **Table 62: Working with others to deliver environmental benefits**
Used in cols 53

Code	Description
1	Not applicable (e.g. intensive holdings/protective cropping)
2	No collaboration
4	Farmer-driven discussion groups/network of farmers
8	Farmer-driven co-ordination of environmental activities and benefits with neighbouring farms
16	As a by-product from farmer-driven initiatives which have other aims, e.g. shooting syndicates
32	Passive engagement (e.g. discussion groups) through third-party bodies e.g. RSPB, FWAG, GAME conservancy and wildlife trusts
64	Active engagement through third-party bodies e.g. RSPB, FWAG, GAME conservancy and wildlife trusts

Q26 **Table 63: How does environmental management fit as part of the wider business framework for your farm**
Used in cols 54

Code	Description
1	Not applicable (e.g. intensive holdings/protective cropping)
2	Not really considered
3	Environmental management plays a minor role in shaping the framework of the business.
4	Environmental management is given same priority as the economic side of the business.
5	Environmental management takes priority – the economic side of the business has to fit within the environmental framework.

SECTION R: TENANTED LAND CODES

Table 64. Agreement Codes

Used in column 1

Code	Description
1	Full agricultural tenancy
2	Farm business tenancy & similar informal agreements
3	Licence for grazing and / or mowing only
4	Any other agreement or arrangement
5	Leasing in of SPS entitlements
6	Contract farming agreement
7	Full 1986 Agricultural Tenancy without SPS entitlements
8	Farm Business Tenancy without SPS entitlements
9	A license for grazing and/or mowing only without SPS entitlements
10	Any other agreement or arrangement without SPS entitlements

Table 65. Missing Data Codes

Code	Description
0	No data missing
1	Length of term not given at col 2 as length of term = life, start date known.
2	Length of term not given at col 2 as length of term = no fixed term, start date known
3	Length of term not given at col 2 as length of term = life, and start date not given at col 3 as start date not known.
4	Length of term not given at col 2 as length of term = no fixed term, and start date not given at col 3 as start date not known.
5	Wholly owner-occupied farms (row 1)

Table 66. Type of Payment

Used in column 6

Code	Description
1	Rent free
2	Payment in kind
3	Cash payment
4	Zero rent because landowner retains entitlement to single payment

Table 67. Rent Review Codes

Used in column 8

Code	Description
0	No rent review during the recording period
1	Rent reviewed during the recording period

Table 68. Terms or Conditions Codes

Used in column 9

Code	Description
0	No change to terms or conditions during the recording period
1	Terms or conditions have changed during the recording period

Table 69. Agricultural & Non-agricultural Agreements: Coverage of Agreements Codes

Used in columns 10 to 15

Code	Description
0	Not covered by the agreement
1	Covered by the agreement

SECTION S: SUBSIDIES CODES

Table 70. Cross Reference with other FAS 24 Sections

Code	Description	Additional Recording in FAS 24
24	Compensation under the Mark and Release Scheme	Section E, line 37, column 12
30	Payment for dairy cattle made under the BSE Compensation Order	Section E, lines 03 and 04, column 12
31	Payment for beef cattle made under the BSE Compensation Order	Section E, lines 10 and 74, column 12
46	Compensation under the Selective Cull	Section E, lines 3, 4, 10, 74, 13, 14, 15, 16, 18, 20 and 21, column 12
47	Of which: top-up payment;	Section E, lines 3, 4, 10, 74, 13, 14, 15, 16, 18, 20 and 21, column 12
48	market valuation of culled animal	Section E, lines 3, 4, 10, 74, 13, 14, 15, 16, 18, 20 and 21, column 12
52	BSE Offspring Cull	Section E, lines 5, 13, 14, 16, 18, 20 and 21, column 12
79	Foot & Mouth Disease Light Lamb Scheme	Section E, line 79 (disease compensation and insurance receipts for consequential loss) col 12
86	TB disease compensation	Section E livestock revenue line, column 12
89	National Scrapie Plan: Compulsory and Voluntary	Section E, various lines, column 12
102	Older Cattle Disposal Scheme (OCDS)	Beef cattle: Section E, lines 10 and 74, col. 12; dairy cattle: Section E lines 3 and 4, col. 12
Entitlements to Single Payment Scheme		
90	Moorland within SDA - normal	Section D, line 73 & Section G, line 94
91	Moorland within SDA - set-aside	Section D, line 74 & Section G, line 95
92	Moorland within SDA - special	Section D, line 75 & Section G, line 96
93	Moorland within SDA - FVP authorisations	Section D, line 76 & Section G, line 97
94	Other land within SDA - normal	Section D, line 77 & Section G, line 98
95	Other land within SDA - set-aside	Section D, line 78 & Section G, line 99
96	Other land within SDA - special	Section D, line 79 & Section G, line 100
97	Other land within SDA - FVP authorisations	Section D, line 80 & Section G, line 101
98	Outside SDA - normal / standard	Section D, line 81 & Section G, line 102
99	Outside SDA - set-aside	Section D, line 82 & Section G, line 103
100	Outside SDA - special	Section D, line 83 & Section G, line 104
101	Outside SDA - FVP authorisations / National Reserve	Section D, line 84 & Section G, line 105

