

Farm Ref. No. (A/3)

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FARM BUSINESS SURVEY

2012 / 2013

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

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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 |
|-----------------------------------|---|

| Year Code | MDC | Change in Business Structure | | | | Change in Physical Resource Base | | |
|-----------|-----|------------------------------|---|---|---|----------------------------------|----|----|
| | | 1 | 2 | 3 | 4 | 11 | 12 | 13 |
| 1 | | | | | | | | |

First Digit (consequence of change)

| | | | |
|---|---|---|---|
| 0 | No change | 0 | No change |
| 1 | Farm business continuing 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 |
| 8 | Farm business continuing but entering into a joint venture/contract agreement | 3 | Other |

Second Digit (primary reason for change)

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

(assets transferred)

| | |
|---|--------------------|
| 0 | No change |
| 1 | Entire farm |
| 2 | Buildings only |
| 3 | Land only |
| 4 | Dwellings only |
| 5 | Land and buildings |
| 6 | Other |

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) | 60 | <i>See FAS 23 (code book), Table 1 for definitions</i> |
| County, Metropolitan County or Unitary Authority (e.g. 03, 22, 115, etc.) | 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) | 38 | (NB coding changed 2008) |
| Organic Enterprises | 58 | <i>Some organic present, though not necessarily all organic. See FAS 23 (code book), Table 9 for definitions</i> |
| 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 | 64 | <i>See FAS 23 (code book), Table 10 for definitions</i> |
| River basin catchment area | 65 | <i>See FAS 23 (code book), Table 11 for definitions</i> |
| Joint character area | 66 | <i>See FAS 23 (code book), Table 2 for definitions</i> |
| CEH Code | 70 | <i>See FAS 23 (code book), Table 3 for definitions</i> |
| Membership of farm assurance scheme | 67 | |
| Membership of LEAF | 69 | |
| Contract Rearing | 71 | <i>See FAS 23 (code book), Table 12 for definitions</i> |
| Labour and machinery sharing | 72 | <i>See FAS 23 (code book), Table 13 for definitions</i> |
| Milling wheat proportion | 73 | <i>See FAS 23 (code book), Table 14 for definitions</i> |
| Sugar beet contracting for harvesting | 74 | <i>See FAS 23 (code book), Table 15 for definitions</i> |
| | | 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 | |
| | 27 | Utilised agricultural area |
| | 28 | Woodlands and other areas |
| | 29 | Utilised agricultural area |
| | 30 | Woodlands and other areas |
| Division of total area by tenure status | 47 | Utilised agricultural area |
| | 48 | Woodlands and other areas |
| | 49 | Utilised agricultural area |
| | 50 | Woodlands and other areas |
| Share farming agreement (give area even if not on this farm) | 51 | Utilised agricultural area |
| | 52 | Woodlands and other areas |
| Area eligible for single payment including set-aside | 68 | |
| | 40 | an Environmentally Sensitive Area |
| Total area of the farm within | 61 | a Nitrate Vulnerable Zone % |
| | 42 | a Moorland Area |
| Total area of the farm covered by a management agreement for | 43 | an Environmentally Sensitive Area |
| | 45 | a Moorland Area |
| Total area of land outside the LFA | 53 | |
| Total area of land in the DA | 54 | <i>Enter zero if not available</i> |
| 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.) | | |
| | | | | | £ | £ | | |
| 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 | 06 | Regular whole time | | | | | | |
| | 08 | Regular part time | | | | | | |
| | 07 | Casual or seasonal | | | | | | |

PAID LABOUR (INCLUDING WHOLLY PAID FAMILY LABOUR)

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

TOTAL LABOUR (EXCLUDING FARMER & SPOUSE) (lines 01 to 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 | | | | | | | | |
| Paid managerial input | 21 | | | | | | | |

C1 PREVIOUS CROPS - MAIN PRODUCTS EXCEPT FODDER

| Type Codes | | Missing Data Codes | |
|---|----|--|---|
| Not applicable | 0 | No data missing | 0 |
| Maincrop | 1 | Production given, but principal area (column 21) missing | 1 |
| Combined crop | 2 | Production of contract crop (column 23) missing | 2 |
| Follow-on crop (catch crop) | 3 | Production of other crops (column 23) missing | 3 |
| Outdoor market garden / floriculture crop | 4 | Area and production of crop missing | 4 |
| Glasshouse crop | 5 | | |
| Share farming | 6 | Revenue Codes for Horticultural Crops | |
| Subsidy other than area payment | 7 | Revenue recorded: | |
| Crop grown on set-aside land | 8 | gross of normal processing / packaging / marketing costs | 0 |
| Previous year's crop | 9 | net of normal processing / packaging / marketing costs | 1 |
| Crop grown for AD | 11 | 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.) | £ | | | | | |
| | | | | | 25 | 26 | 29 | 30 | 33 | 34 | 35 | 36 | 27 | 28 | 42 |
| | 9 4 0 | | | | | | | | | | | | | | |
| | 9 4 0 | | | | | | | | | | | | | | |
| | 9 4 0 | | | | | | | | | | | | | | |
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| | 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 | | Total Production of Current Crop | Yield (to 1 decimal place) | Closing Valuation | | | |
|----------------------------|----------------|-----------|-------------------|--------------|---------------------------------------|---|----------------------------------|----------------------------|--------------------|-------------|--------------------|---|
| | Product Code * | Type Code | Missing Data Code | Revenue Code | Principal Crops (to 2 decimal places) | Multiple Cropping (to 2 decimal places) | | | Tonnes (to 1 dec.) | Tonnes / ha | Tonnes (to 1 dec.) | £ |
| | | | | | Hectares | Hectares | | | | | Tonnes (to 1 dec.) | £ |
| | | | | | 21 | 22 | 23 | 24 | 27 | 28 | | |
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| | | | | | | | | | | | | |
| Total Main Products | 299 | 0 | 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

| By-Products | | 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) | Tonnes (to 1 dec.) | £ | Tonnes (to 1 dec.) | £ | |
| | | | | | Hectares | Hectares | | | | | |
| | | | | | | 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 <i>Included in D17</i> + or - | 22 | 0 | | | | | |
| Revision to opening debtors + or - | 23 | 0 | | | | | |
| Revision to opening creditors + or - | 24 | 0 | | | | | |
| 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 | Closing | Number | Number | Leased-In | Leased-Out |
|---|---|-----------|-----------|-----------|--------|------------|------------|
| | | Valuation | Valuation | Purchased | Sold | (Hectares) | (Hectares) |
| | | (Number) | (Number) | | | | |
| | | 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. | £ | No. | £ | Qty./No. | £ |
| | | | | 1 | 2 | 25 | 3 | 4 | 5 | 6 | 7 |

| 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 | | | | | | | | | |

| Opening and closing numbers and values of females over 2 years to be split between fattening and breeding | | Opening Valuation | | | | Closing Valuation | | | |
|---|-------------------|-------------------|---|---|----|-------------------|--|---|--|
| | | Qty./No. | | £ | | Qty./No. | | £ | |
| | | 3 | 4 | 9 | 10 | | | | |
| 2 year plus plus | Breeding females | 93 | | | | | | | |
| | Fattening females | 94 | | | | | | | |

| 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 | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

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 | | | | | | | | | | |
| Lowland | 29 | | | | | | | | | |
| 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 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. | £ | Qty./No. | £ | No. | £ | No | £ | £ | £ | £ | No. | No. | No. | £ |
| | 9 | 10 | 11 | 12 | 13 | 14 | 26 | 15 | 16 | 19 | 20 | 18 | 21 | 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 | | | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | | |
| 91 | | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | EO | | | | |
| 84 | | | | | | | | | | | EO | | | | |
| 85 | | | | | | | | | | | EO | | | | |
| 86 | | | | | | | | | | | | | | | |
| 92 | | | | | | | | | | | | | | | |
| 67 | | | | | | | | | | | EO | | | | |
| 69 | | | | | | | | | | | EO | | | | |
| 71 | | | | | | | | | | | EO | | | | |
| 66 | | | | | | | | | | | EO | | | | |
| 82 | | | | | | | | | | | | | | | |
| 70 | | | | | | | | | | | EO | | | | |

F1 COSTS

Missing Data Codes

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

| 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 | | | | | | | | |
| Derv/petrol | 86 | 0 | | | | | | | | |
| Tractor diesel | 87 | 0 | | | | | | | | |
| Oils | 88 | 0 | | | | | | | | |
| Other fuels | 102 | 0 | | | | | | | | |
| Total - Vehicle fuels and oil (86 + 87 + 88 + 102) | 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 | | | | | | |
|--|--|--|--|--------------------------|--|--|--|--|--|--|

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 | | | | | | | | |
| Burning oil/kerosene | 89 | 0 | | | | | | | | |
| Propane | 90 | | | | | | | | | |
| Coal | 91 | 0 | | | | | | | | |
| Gas | 92 | 0 | | | | | | | | |
| Red diesel | 93 | 0 | | | | | | | | |
| Other fuels | 94 | 0 | | | | | | | | |
| Total heating fuel (89+91+92+93+94) | 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 | | | | | | | | |
|--|----|---|--|--|--|--|--|--|--|--|

F2 COSTS

Missing Data Codes (MDC 6-9, Wales only)

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

| 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 | | | | | | | | |

F3 Fertiliser Quantities

| Have you completed the fertiliser calculation for FBS submission? (response entered at row 300) | 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 to participate |

| General questions | | Response (entered at row 95) |
|-------------------|---|------------------------------|
| Q1 | Do you carry out precision farming techniques (i.e. soil mapping and the use of satellite technology to guide fertiliser applications?) | 1= No, 2=Yes |
| Q2 | Do you use soil nutrient software packages to help determine fertiliser applications? | 1= No, 2=Yes |
| Q3 | Do you include clover/legumes in grass swards? | 1= No, 2=Yes, 3=N/A |
| Q4 | Do you use green manures in your arable rotation? | 1= No, 2=Yes, 3=N/A |
| Q5 | If "Yes" to either Q3 or Q4, do you make any adjustment to fertiliser application rates? | 1= No, 2=Yes, 3=N/A |
| Q6 | What percentage of the UAA is subjected to restricted fertiliser applications (e.g. ELS/HLS)? | |

| | Item Code | Missing Data Code | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 |
|---|-----------|-------------------|----|----|----|----|----|----|
| | | | N | P | K | | | |
| | | | 1 | 2 | 3 | 4 | 5 | 6 |
| Fertcalc completion data | 100 | 0 | | | | | | |
| General question responses | 95 | 0 | | | | | | |
| Total NP and K per farm | 96 | 0 | | | | | | |
| NP and K per hectare ^(a) | 97 | 0 | | | | | | |
| Organic NP and K per farm | 98 | 0 | | | | | | |
| of which purchased | 99 | 0 | | | | | | |
| Inorganic NP and K per farm | 105 | 0 | | | | | | |
| FYM/Slurry (Home produced/imported) | 101 | 0 | | | | | | |
| Digestate from on-farm anaerobic digestion | 103 | 0 | | | | | | |
| Digestate from off-farm anaerobic digestion | 104 | 0 | | | | | | |

(a) Based on the farmed area

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 | | | | | | | | | | |
| Total Buildings (lines 02 to 06) | 31 | 0 | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Green technology | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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K FULLY INDEPENDENT ACTIVITIES OF FARMERS AND SPOUSE

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

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 | | | | |
| Net income from green energy technologies | 11 | | | | |
| Total (lines 04 to 09 plus 11) + or - | 10 | | | | |

For later research use only

| | Item Code | 1 |
|------------|-----------|---|
| Respondent | 300 | |

- 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

L1 FEED, FORAGE, WEIGHT, PRACTICE

| | | |
|------------|-----------|---|
| | Item code | 1 |
| Respondent | 300 | |

- 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

| | Item Code | Opening Valuation (tonnes to 3 dec) | Purchases (tonnes to 3 dec) | Farm Produced (tonnes to 1 dec) | Private Share (tonnes to 3 dec) |
|--|-----------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | | 1 | 2 | 9 | 3 |
| Compound/blend type (lines 65 to 76 & 210) | | | | | |
| Dairy | 65 | | | | |
| Other cattle (including breeding replacements) | 66 | | | | |
| Milk replacer (lambs and calves) | 210 | | | | |
| Breeding ewes | 68 | | | | |
| Lambs and other sheep | 69 | | | | |
| Breeding pigs | 70 | | | | |
| Piglet pre weaning | 71 | | | | |
| Rearing/finishing pigs | 72 | | | | |
| Layers | 73 | | | | |
| Broilers | 74 | | | | |
| Other poultry | 75 | | | | |
| Other | 76 | | | | |
| Purchased straights (lines 80 to 95 and 211 to 214) | | | | | |
| Cereals | 80 | | | | |
| of which Wheat | 211 | | | | |
| of which Barley | 212 | | | | |
| of which Other cereals | 213 | | | | |
| Protected fat etc | 214 | | | | |
| Soyameal (46-50% protein) | 81 | | | | |
| Full fat soya | 82 | | | | |
| Fishmeal | 83 | | | | |
| Oilseed rapemeal | 84 | | | | |
| Maize gluten feed (18 to 24% protein) | 85 | | | | |
| Dried peas, beans, lupins | 86 | | | | |
| Linseed meal | 87 | | | | |

| Item Code | Sales (tonnes to 1 dec) | Closing Valuation (tonnes to 3 dec) | Usage (1+2-3-4) | Usage for agriculture (tonnes to 3 dec) | Usage for non-Agric. Activities (tonnes to 3 dec) |
|-----------|-------------------------|-------------------------------------|-----------------|---|---|
| | 10 | 4 | 5 | 7 | 8 |

| Section M enterprise code | Section M enterprise code | Section M enterprise code | Section M enterprise code | Section M enterprise code |
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L1 FEED, FORAGE, WEIGHT, PRACTICE

Cont.

| | Item Code | Opening Valuation (tonnes to 3 dec) | Purchases (tonnes to 3 dec) | Farm Produced (tonnes to 1 dec) | Private Share (tonnes to 3 dec) |
|--|-----------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | | 1 | 2 | 9 | 3 |
| Purchased straights (lines 80 to 95 and 211 to 214) cont. | | | | | |
| Molasses | 88 | | | | |
| Dried sugar beet pulp | 89 | | | | |
| Citrus pulp | 90 | | | | |
| Wheatfeed or middlings | 91 | | | | |
| Purchased vegetable by-products | 92 | | | | |
| Synthetic amino acids | 93 | | | | |
| Minerals (incl. mineral blocks) | 94 | | | | |
| Other | 95 | | | | |
| Liquid feeds, high protein supplements, feed blocks (excl mineral blocks) (lines 99 and 215 to 218) | | | | | |
| Urea | 215 | | | | |
| Molasses and molasses based liquid feeds | 216 | | | | |
| Non molasses based liquid feeds | 217 | | | | |
| High protein supplements (+25% protein excluding urea) | 218 | | | | |
| Feed blocks and 'buckets' (excl mineral blocks) | 99 | | | | |
| Purchased food waste codes (lines 105 to 108) | | | | | |
| Bakery waste | 105 | | | | |
| Dairy industry waste | 106 | | | | |
| Brewing industry waste | 107 | | | | |
| Other waste food products | 108 | | | | |
| Wet brewers grains, wet sugar beet pulp, potatoes, other roots (lines 110 to 113) | | | | | |
| Wet brewers grains | 110 | | | | |
| Wet sugar beet pulp | 111 | | | | |
| Potatoes | 112 | | | | |
| Other roots | 113 | | | | |

| Item Code | Sales (tonnes to 1 dec) | Closing Valuation (tonnes to 3 dec) | Usage (1+2-3-4) | Usage for agriculture (tonnes to 3 dec) | Usage for non-Agric. Activities (tonnes to 3 dec) |
|-----------|-------------------------|-------------------------------------|-----------------|---|---|
| | 10 | 4 | 5 | 7 | 8 |

| Section M enterprise code | Section M enterprise code | Section M enterprise code | Section M enterprise code | Section M enterprise code |
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L1 FEED, FORAGE, WEIGHT, PRACTICE

Cont.

| | Item Code | Opening Valuation (tonnes to 3 dec) | Purchases (tonnes to 3 dec) | Farm Produced (tonnes to 1 dec) | Private Share (tonnes to 3 dec) |
|---|-----------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | | 1 | 2 | 9 | 3 |
| Forage and fodder crops (lines 220 to 227) | | | | | |
| Fodder roots and kale | 220 | | | | |
| Maize Silage | 221 | | | | |
| Whole Crop Cereal Silage | 222 | | | | |
| Other fodder crops | 223 | | | | |
| Hay | 224 | | | | |
| Grass Silage (clamp) | 225 | | | | |
| Grass Silage (bales) | 226 | | | | |
| Other Arable by-products | 219 | | | | |
| Zero grazed grass | 227 | | | | |
| Straw (for feeding) | 228 | | | | |
| Proportion of dairy/beef herd or sheep flock housed all year (percentage) | 229 | | | | |
| Proportion of the dairy/cattle/sheep which are housed (percentage) during the year | 236 | | | | |
| TYPICAL turn in date (please enter actual date as dd/mm eg 07/10 for 7th October) | 230 | | | | |
| TYPICAL turn out date (please enter actual date as dd/mm i.e. 27/03 for 27th March) | 231 | | | | |
| TYPICAL Lambing Start Date (e.g. first week February) | 232 | | | | |
| TYPICAL Lambing End Date (>95% lambed) (e.g. Last week May) | 233 | | | | |
| Average number of weeks that ewes are housed for | 234 | | | | |
| How would you describe your calving pattern (Spring [1], Autumn [2], Mixed [3], Year round [4]) | 235 | | | | |

LIVEWEIGHT GAIN

| | | | | | |
|---|---------------|--|--|--|--|
| Enterprise Code* (from section M1) | Section M row | | | | |
| Organic Status Type Code | type code | | | | |

LIVEWEIGHTS OF NON-BREEDING LIVESTOCK

| | | | | | |
|--|-----|--|--|--|--|
| Number of animals at OV | 181 | | | | |
| Total liveweight of animals at OV (kg) | 182 | | | | |
| Number of animals at CV | 183 | | | | |
| Total liveweight of animals at CV (kg) | 184 | | | | |
| Number of ingoing* animals | 185 | | | | |
| Total liveweight** of ingoing animals (kg) | 186 | | | | |
| Number of outgoing* animals | 187 | | | | |
| Total liveweight of outgoing animals (kg) | 188 | | | | |

| Item Code | Sales (tonnes to 1 dec) | Closing Valuation (tonnes to 3 dec) | Usage (1+2-3-4) | Usage for agriculture (tonnes to 3 dec) | Usage for non-Agric. Activities (tonnes to 3 dec) |
|-----------|-------------------------|-------------------------------------|-----------------|---|---|
| | 10 | 4 | 5 | 7 | 8 |

| Section M enterprise code | Section M enterprise code | Section M enterprise code | Section M enterprise code | Section M enterprise code |
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L2 FEED, FORAGE, WEIGHT, PRACTICE

Missing data codes

- All data from documented evidence 1
- Sales data primarily documented, remainder based on estimates 2
- Data are a mixture of documented evidence and estimates 3
- All data are estimates 4

| | mdc | Production or quota during accounting period | | Opening Valuation | | | Purchases | | | Transfers in | | |
|--|-----|--|--------------|-----------------------|----|--------------|-----------------------|----|--------------|-----------------------|----|--------------|
| | | No | Total Weight | Average age in months | No | Total Weight | Average age in months | No | Total Weight | Average age in months | No | Total Weight |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Breeding bulls for use with the dairy herd (one year and over) | 240 | | | | | | | | | | | |
| Dairy cows | 241 | | | | | | | | | | | |
| Dairy calves | 242 | | | | | | | | | | | |

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|---|-----|--|--|--|--|--|--|--|--|--|--|--|
| Breeding bulls for use with the beef herd (one year and over) | 243 | | | | | | | | | | | |
| Beef cows (LFA) | 244 | | | | | | | | | | | |
| Beef cows (Lowland) | 245 | | | | | | | | | | | |
| Dairy Heifers in Calf | 246 | | | | | | | | | | | |
| Beef Heifers in Calf | 247 | | | | | | | | | | | |
| Other cattle 2 years and over - Male | 248 | | | | | | | | | | | |
| Other cattle 2 years and over - Female | 249 | | | | | | | | | | | |
| Other cattle 1 to 2 years - Male | 250 | | | | | | | | | | | |
| Other cattle 1 to 2 years - Female | 251 | | | | | | | | | | | |
| Other cattle under 1 year - for slaughter as calves | 252 | | | | | | | | | | | |
| Other cattle under 1 year - other cattle and bull calves | 253 | | | | | | | | | | | |

| | | No | Total Weight | Average age in months | No | Total Weight | Average age in months | No | Total Weight | Average age in months | No | Total Weight |
|------------------------------|---|----|--------------|-----------------------|----|--------------|-----------------------|----|--------------|-----------------------|----|--------------|
| From Section E1 output split | | | | | | | | | | | | |
| Calves for slaughter | a | | | | | | | | | | | |
| Other cattle and bull calves | b | | | | | | | | | | | |

L3 FEED, FORAGE, WEIGHT, PRACTICE

Missing data codes

- All data from documented evidence 1
- Sales data primarily documented, remainder based on estimates 2
- Data are a mixture of documented evidence and estimates 3
- All data are estimates 4

| | mdc | Production or quota during accounting period | | Opening Valuation | | | Purchases | | | Transfers in | | |
|--|-----|--|--------------|-----------------------|----|--------------|-----------------------|----|--------------|-----------------------|----|--------------|
| | | No | Total Weight | Average age in months | No | Total Weight | Average age in months | No | Total Weight | Average age in months | No | Total Weight |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rams and ram hogs (6 months and over) | 260 | | | | | | | | | | | |
| Ewes and shearlings (1 yr and over) LFA | 261 | | | | | | | | | | | |
| Ewes and shearlings (1 yr and over) Lowland | 262 | | | | | | | | | | | |
| Ewe hogs (6 months and less than 1 year to be used for breeding) | 263 | | | | | | | | | | | |
| Fat lambs and hoggets under 1 year | 264 | | | | | | | | | | | |
| Store lambs under 1 year | 265 | | | | | | | | | | | |
| Other sheep 1 year and over | 266 | | | | | | | | | | | |

| | | | | | | | | | | | | |
|------------------------------|-----|--|--|--|--|--|--|--|--|--|--|--|
| Gilts in pig | 267 | | | | | | | | | | | |
| Maiden gilts | 268 | | | | | | | | | | | |
| Fat pigs/finished pigs | 269 | | | | | | | | | | | |
| Store pigs 20kg and over | 270 | | | | | | | | | | | |
| Piglets/weaners (under 20kg) | 271 | | | | | | | | | | | |

| Item code | Closing Valuation | | | Sales including casualties but excluding deaths | | | Deaths | | Transfers out | | | consumption and benefits in kind | | Finished cattle within section E row 15 | | |
|-----------|-----------------------|----|--------------|---|----|--------------|--------|--------------|-----------------------|----|--------------|----------------------------------|--------------|---|----|--------------|
| | Average age in months | No | Total Weight | Average age in months | No | Total Weight | No | Total Weight | Average age in months | No | Total Weight | No | Total Weight | Average age in months | No | Total Weight |
| | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 240 | | | | | | | | | | | | | | | | |
| 241 | | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 243 | | | | | | | | | | | | | | | | |
| 244 | | | | | | | | | | | | | | | | |
| 245 | | | | | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | | | | | |
| 247 | | | | | | | | | | | | | | | | |
| 248 | | | | | | | | | | | | | | | | |
| 249 | | | | | | | | | | | | | | | | |
| 250 | | | | | | | | | | | | | | | | |
| 251 | | | | | | | | | | | | | | | | |
| 252 | | | | | | | | | | | | | | | | |
| 253 | | | | | | | | | | | | | | | | |

| | Average age in months | No | Total Weight | Average age in months | No | Total Weight | No | Total Weight | Average age in months | No | Total Weight | No | Total Weight |
|---|-----------------------|----|--------------|-----------------------|----|--------------|----|--------------|-----------------------|----|--------------|----|--------------|
| a | | | | | | | | | | | | | |
| b | | | | | | | | | | | | | |

| Item code | Closing Valuation | | | Revenue including casualties but excluding deaths | | | Deaths | | Transfers out | | | Farmhouse consumption and benefits in kind | |
|-----------|-----------------------|----|--------------|---|----|--------------|--------|--------------|-----------------------|----|--------------|--|--------------|
| | Average age in months | No | Total Weight | Average age in months | No | Total Weight | No | Total Weight | Average age in months | No | Total Weight | No | Total Weight |
| | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 260 | | | | | | | | | | | | | |
| 261 | | | | | | | | | | | | | |
| 262 | | | | | | | | | | | | | |
| 263 | | | | | | | | | | | | | |
| 264 | | | | | | | | | | | | | |
| 265 | | | | | | | | | | | | | |
| 266 | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 267 | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | |
| 269 | | | | | | | | | | | | | |
| 270 | | | | | | | | | | | | | |
| 271 | | | | | | | | | | | | | |

M1 ENTERPRISE OUTPUT, VARIABLE COSTS, GROSS MARGIN

Organic Status Type Codes

| | |
|-----------------------------------|---|
| Conventional | 0 |
| In conversion | 1 |
| Organic | 2 |
| Conventional and organic combined | 3 |

Crop Irrigation Codes

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

| | | |
|------------|------------------|---|
| | Item Code | 1 |
| Respondent | 300 | |

- 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

| | | | | | |
|---|------------------|--|--|--|--|
| 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 |
| Respondent | 300 | |

- 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

| | | | | | | |
|---|------------------|--|--|--|--|--|
| 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) | | | | | | |
| 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 | | | | | | |

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|----|--|--|--|--|--|--|
| 61 | | | | | | |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 | | | | | | |
| 65 | | | | | | |
| 66 | | | | | | |
| 67 | | | | | | |
| 68 | | | | | | |

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|----|--|--|--|--|--|--|
| 69 | | | | | | |
|----|--|--|--|--|--|--|

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|----|--|--|--|--|--|--|
| 70 | | | | | | |
| 71 | | | | | | |
| 72 | | | | | | |
| 73 | | | | | | |
| 74 | | | | | | |
| 75 | | | | | | |
| 76 | | | | | | |
| 77 | | | | | | |
| 87 | | | | | | |
| 78 | | | | | | |

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|----|--|--|--|--|--|--|
| 79 | | | | | | |
| 80 | | | | | | |
| 81 | | | | | | |
| 82 | | | | | | |

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|----|--|--|--|--|--|--|
| 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 |
| Zero income | 6 |

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 |

Sources of Other household Income Code

| | |
|---|---|
| At least 50% of income from working on this farm | 1 |
| At least 50% of income from working on another farm | 2 |
| At least 50% of income from working in an occupation or for a business with strong links to local farming (eg auctioneers, farm machinery dealer) on another farm | 3 |
| At least 50% of income from working in any other sector/profession | 4 |
| At least 50% of other household income from unearned sources of income | 5 |
| Nil or less than 50% of other household income from any other single source | 6 |

| 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 £ | Source of Other Household Income Code |
|----------------|---------------|--------------------------|--|---|---|----------------|----------|--|-----------------------------|--------------------------|---------------------------------------|
| | | | 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 | 15 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

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

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

(Wales Only) Section O Countryside Maintenance and Management Activities

| | | Item code | | 1 | | | | | |
|--|-----------|-----------|---|---|---|---|--|--|-------------------------|
| Respondent / non-respondent(see codes below) | | 300 | | Please enter a code here AND on 'Glastir' | | | | | |
| | Item code | Unit | Prev data (total no/ area on farm) | MDC | Total Area/ numbers on farm in 2012 Hectares /metres, numbers | Normal productive capacity of this land compared to average for the whole farm | For land currently in an AES | | Variable Costs £ |
| | | | | | | | Units (to 2 decimal places) of activity related to AES membership | Probable alternative land use if not in AES | |
| | | | | | | | Hectares / metres / numbers | | |
| | | | | 50 | 20 | 51 | 21 | 23 | 26 |
| Archaeological features: (land taken out of production to protect archaeological features) | 200 | ha | 0.00 | | | | | | |
| Traditional farm buildings: maintenance and restoration (Option 45) | 201 | | | | | | | | |
| Restoration of moorland | 207 | ha | 0.00 | | | | | | |
| Field corner management (Option 23) | 202 | ha | 0.00 | | | | | | |
| Pasture with low/no inputs (Option 15) | 203 | ha | 0.00 | | | | | | |
| Enclosed rough grazing - No option in Glastir | 204 | ha | 0.00 | | | | | | |
| Moorland and rough grazing (Option 16 or 17 or 18) no longer available individually from GE 2013 - see option 41 | 205 | ha | 0.00 | | | | | | |
| Rush pastures / wetlands (Option 19) | 206 | ha | 0.00 | | | | | | |
| Wild bird seed mixture or pollen and nectar flower mixture (Option 33) | 208 | ha | 0.00 | | | | | | |
| Overwintered stubble (winter of 2012/13 (Option 28) | 211 | ha | | | | | | | |
| Conservation headlands in cereal fields (Option 26, 27 or 34) | 213 | ha | 0.00 | | | | | | |
| Undersown spring cereals (harvested in 2012) | 212 | ha | | | | | | | |
| Uncropped land (excluding buffers and cross-compliance buffers) | 214 | ha | 0.00 | | | | | | |
| Reverted arable area | 228 | ha | 0.00 | | | | | | |
| Buffer strips (2m, 4m, 6m or 12m and above) | 210 | ha | 0.00 | | | | | | |
| Hedges: maintenance (Option 4 or 5 or 6) | 217 | metres | | | | | | | |
| Hedge establishment (Option 1 or 2) | 218 | metres | | | | | | | |
| Hedge Laying (option 42) | 219 | metres | | | | | | | |
| Ditches: maintenance, restoration | 220 | metres | | | | | | | |
| Stone walls: protection and maintenance | 221 | metres | | | | | | | |
| Stone walls: major restoration/rebuilding | 222 | metres | | | | | | | |
| Broadleaved/Mixed Woodland (Option 24 or 40) | 223 | ha | 0.00 | | | | | | |
| Old Orchards (Option 11) | 225 | ha | 0.00 | | | | | | |
| Ponds (Option 35 or 36) | 224 | no. | 0 | | | | | | |
| Protection of infield trees | 209 | no. | 0 | | | | | | |
| Other | 226 | | | | | | | | |

| | | | | | | | | | |
|--|-----|------|---|--|--|--|--|--|--|
| Professional environmental advice in respect of activities above | 227 | code | 0 | | | | | | |
| Primary reason for participation in current AES Not in AES = code 99 | 229 | code | 0 | | | | | | |
| Secondary reason for participation in current AES Not in AES = code 99 | 230 | code | 0 | | | | | | |
| Primary reason for not taking part in AES In AES = code 99 | 233 | code | 0 | | | | | | |

| Respondent/Non-Respondents code | Code |
|---|------|
| Completed return | 1 |
| Farm has no relevant features for AES | 2 |
| Farm not approached/unwilling to respond, but environmental activities present | 4 |
| Farm not approached / unwilling to respond, but no environmental activities as per those listed | 6 |
| Farm in Glastir 2012 or 2013 start | 7 |

| Missing data codes | Code |
|--|------|
| No missing data | 1 |
| Feature/activity present but no costs in this financial year | 2 |

| Probable alternative land use (col 23) | Code |
|--|------|
| Winter arable cropping | 1 |
| Spring arable cropping | 2 |
| Rough grazing/moorland | 3 |
| Low/v.low input grass | 4 |
| Semi-intensive grass | 5 |
| Intensive grass | 6 |
| Uncropped/fallow | 7 |
| No alternative land use | 8 |
| Woodland | 9 |
| Non- agricultural land e.g development | 10 |
| Other | 11 |

| Normal Productive Capacity of Land (col 51) | Code |
|---|------|
| Top third | 1 |
| Middle third | 2 |
| Bottom third | 3 |

| Professional environmental advice for of activities above (row 227) | Code |
|---|------|
| No | 1 |
| Yes - paid | 2 |
| Yes - unpaid | 3 |
| Yes - paid and unpaid | 4 |

| Reasons for AES participation (rows 229 & 230) | Code |
|--|------|
| Safeguarding environmental features for future generations | 1 |
| maintaining capital value of farm/appearance of farm | 2 |
| Interest in agri-environment management | 3 |
| Good for long term sustainability of the farm | 4 |
| Contributes to overall business e.g. shooting, open farm | 5 |
| Financial benefits of scheme membership | 6 |
| Other Financial reasons | 7 |
| Cross compliance | 8 |
| Feature has always been there | 9 |
| Landlord/owner likes it/condition of tenancy agreement | 10 |
| Ground conditions/Wet Autumn | 11 |
| Legal Requirement | 12 |
| Stock keeping | 13 |
| Part of rotation | 14 |
| Provides a natural means of controlling pests | 15 |
| Other | 16 |
| Not applicable (not in an AES scheme) | 99 |

| Primary reason for non-participation in AES (row 233) | Code |
|---|------|
| Unaware of the scheme | 1 |
| Not wanting to commit resources/take land out of production | 2 |
| Not sure what is required /don't understand scheme | 3 |
| No economic benefit/not cost effective | 4 |
| Already doing enough for the environment | 5 |
| Insufficient time | 6 |
| Other statutory prescriptions (e.g.designated SSSI) | 7 |
| Cannot afford to lose land from production | 8 |
| Regulation would be more effective | 9 |
| Don't consider efforts would be recognised | 10 |
| Unaware that able to enter scheme | 11 |
| Insufficient time left in terms of Land rental agreement | 12 |
| Landlord refused to co-sign agreement | 13 |
| Holding or area too small to bother | 14 |
| Other | 15 |
| Not applicable (are in AES) | 99 |

| Paid Labour Costs | Unpaid Labour costs | Machinery Costs | Contracting Costs | F & S Labour | Capital Costs | Capital Grants | TTRM | Voluntary Labour |
|-------------------|---------------------|-----------------|-------------------|--------------|---------------|----------------|------|------------------|
| £ | £ | £ | £ | £ | £ | £ | £ | Hours |
| 27 | 28 | 29 | 30 | 31 | 32 | 33 | 35 | 34 |
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(Wales Only) 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 |
| Compensation for Mark & Release | 24 | | |
| 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 | | |
| Entitlements to Single Payment Scheme | Moorland within SDA - normal | 90 | |
| | Moorland within SDA - special | 92 | |
| | Other land within SDA - normal | 94 | |
| | Other land within SDA - special | 96 | |
| | Outside SDA - normal / standard | 98 | |
| | Outside SDA - special | 100 | |
| | Outside SDA - National Reserve | 101 | |

* See FAS 23 (code book), Table 50 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 | | |
| 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) |
|-------------------|--|
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FARM BUSINESS SURVEY

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

2012 / 2013

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.

CONTENTS

| | Page |
|--|------|
| SECTION A: GENERAL CHARACTERISTICS - REGION CODES | |
| Table 1. European Region, Government Office Region, County, Metropolitan County & Unitary Authority Codes | 2 |
| SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS & ACTIVITIES | |
| Table 2. Joint Character Areas Classifications | 5 |
| Table 3. Centre for Ecology & Hydrology (CEH) Land Classification Codes | 8 |
| SECTION A: GENERAL CHARACTERISTICS - OTHER CODES | |
| Table 4. Form of Business Codes | 9 |
| Table 5. Less Favoured Area (LFA) Codes | 9 |
| Table 6. Altitude Codes | 9 |
| Table 7. Assets and Liabilities Status Codes | 9 |
| Table 8. Structural Fund Codes | 9 |
| Table 9. Organic Enterprise Codes | 10 |
| Table 10. Rurality Land Classification Index | 10 |
| Table 11. River Basin Catchment Area | 10 |
| Table 12. Contract Rearing | 10 |
| Table 13. Labour and Machinery Sharing | 11 |
| Table 14. Milling Wheat | 11 |
| Table 15. Sugar Beet Contracting for Harvesting | 11 |
| Table 16. Campaign for the Farmed Environment | 11 |
| SECTION B: LABOUR CODES | |
| Table 17. Unpaid Labour Duty Codes or Gender Codes | 12 |
| Table 18. Education Codes | 12 |
| SECTION C: GENERAL & CROP CODES | |
| Table 19. Type Codes | 13 |
| Table 20. Missing Data Codes | 13 |
| Table 21. Revenue Codes for Horticultural Crops | 13 |
| Table 22. Turf Codes | 13 |
| Table 23. Crops, By-Products, Forage and Cultivations Codes (in order of type) | 14 |
| Table 24. Crops, By-Products, Forage and Cultivations Codes (in numerical order) | 18 |
| SECTION D: MISCELLANEOUS RECEIPTS AND SINGLE PAYMENT SCHEME CODES | |
| Table 25. Item Codes (for Payments Due in Accounts 2 or More Years Previously): Section D1 | 22 |
| Table 26. Missing Data Codes: Section D1 | 22 |
| Table 27. Missing Data Codes: Section D2 | 22 |
| SECTION E: LIVESTOCK CODES | |
| Table 28. Livestock Enterprise Codes | 23 |
| SECTIONS F (COSTS) & G (LIABILITIES & ASSETS) CODES | |
| Table 29. Missing Data Codes: Section F1 | 26 |
| Table 30. Missing Data Codes: Section F2 | 26 |
| Table 31. Missing Data Codes: Section G | 26 |
| SECTION I (DIVERSIFIED & NON-AGRICULTURAL) ACTIVITY CODES | |
| Table 32. Integrated & Semi-Integrated Non-Agricultural Activity Codes | 27 |
| SECTION K: FARMER & SPOUSE ACTIVITIES CODES | |
| Table 33. Missing Data Codes | 30 |
| Table 34. Income Range Codes | 30 |
| SECTIONS M & P: GROSS & NET MARGIN AND LABOUR USE CODES | |
| Table 35. Enterprise Codes | 31 |
| SECTION M: GROSS & NET MARGIN ORGANIC CODES | |
| Table 36. Organic Status Type Codes | 33 |
| Table 37. Crop Irrigation Code | 33 |
| SECTION N: HOUSEHOLD INCOME CODES | |
| Table 38. Household Codes | 34 |
| Table 39. Dwelling Codes | 34 |
| Table 40. Status of Household Codes | 34 |
| Table 41. Other Household Income Codes | 34 |
| Table 42. Non-Earning Adult Codes | 34 |
| SECTION O: BUSINESS MANAGEMENT PRACTICES CODES | |
| Table 43: Respondent/Non-Respondents code | 35 |
| Table 44: Further/higher education | 35 |
| Table 45: Would you like to know more about the following business management areas? | 35 |
| Table 46: Business planning, benchmarking and management accounting practices | 35 |
| Table 47: Reasons why you are not carrying out business planning, benchmarking or management accounting practices | 35 |
| Table 48: In which areas of business planning, benchmarking and management accounting would you like to acquire further knowledge and skills | 35 |
| Table 49: How do you access business management advice (Uptake of business management advice)? | 36 |
| Table 50: What are you doing to minimise risk (risk management practices)? | 36 |
| Table 51: Why you are not carrying out risk management practices | 36 |
| Table 52: How do you access technical advice (Uptake of technical advice) | 36 |
| Table 53: I.T. skills codes | 36 |
| Table 54: Does the business participate in CPD schemes | 36 |
| Table 55: How often does a veterinary surgeon visit the farm to discuss/implement preventative animal health plans? | 37 |
| Table 56: Animal disease prevention practices | 37 |
| Table 57: Top three reasons for carrying out animal health practices | 37 |
| Table 58: Energy generation practices | 37 |
| Table 59: Practices to reduce GHG emissions | 37 |
| Table 60: Practices to adapt to climate change | 37 |
| Table 61: Environmental monitoring practices relating to biodiversity, conservation, habitats, | 38 |
| Table 62: Working with others to deliver environmental benefits | 38 |
| Table 63: How does environmental management fit as part of the wider business framework for your farm | 38 |
| SECTION R: TENANTED LAND CODES | |
| Table 64. Agreement Codes | 39 |
| Table 65. Missing Data Codes | 39 |
| Table 66. Type of Payment | 39 |
| Table 67. Rent Review Codes | 39 |
| Table 68. Terms or Conditions Codes | 39 |
| Table 69. Agricultural & Non-Agricultural Agreements: Coverage of Agreements Codes | 39 |
| SECTION S: SUBSIDIES CODES | |
| Table 70. Cross Reference with other FAS 24 Sections | 40 |

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 | 6 | East of England | 9 | Bedfordshire |
| | | | | | | | | 12 | Cambridgeshire |
| | | | | | | | | 22 | Essex |
| | | | | | | | | 26 | Hertfordshire |
| 33 | Norfolk | | | | | | | | |
| 42 | Suffolk | | | | | | | | |
| 125 | Peterborough | | | | | | | | |
| 117 | Luton | | | | | | | | |
| 135 | Southend-on-Sea | | | | | | | | |
| 140 | Thurrock | | | | | | | | |
| 7 | London | 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 | | | | |
| | | | | 64 | Outer London - West and North West | | | | |
| 8 | South East | 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 | | |
| 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 |
| 54 | Manchester Pennine Fringe |
| 55 | Manchester Conurbation |
| 56 | Lancashire Coal Measures |
| 57 | Sefton Coast |
| 58 | Merseyside Conurbation |
| 59 | Wirral |

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

| Code | Description |
|-------------|---|
| 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 |
| 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 |

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

| Code | Description |
|-------------|--|
| 119 | North Downs |
| 120 | Wealden Greensand |
| 121 | Low Weald |
| 122 | High Weald |
| 123 | Romney Marshes |
| 124 | Pevensey 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 | Carnmenellis |
| 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 |

Table 9. Organic Enterprise Codes**

Used in line A58

| Code | Description |
|-------------|--------------------|
|-------------|--------------------|

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

| | |
|------|-------------------------|
| 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 |

Table 13. Labour and Machinery Sharing

Used in line A72

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

| 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 |
| 11 | Crop grwon for AD |

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 |

Horticultural Crops

SECTION C: CROP CODES

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

| Code | Description |
|------|---|
| | 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, kohlrabi, 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 |
| | b) Nursery Stock |
| 108 | Basic area |

SECTION C: CROP CODES

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

| Code | Description |
|-------------|--|
| 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 |
| | Mushrooms |
| 126 | Mushrooms (use a type code of 0) |
| 128 | Other, e.g. exotic |

SECTION C: CROP CODES

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

| Code | Description |
|----------------------------|--|
| 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, kohlrabi, 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 |
| 112 | Rose trees and stocks |
| 113 | Other ornamental trees and shrubs |
| 115 | Herbaceous perennials |
| 116 | Cut bulb flowers - daffodils, tulips and hyacinths |
| 120 | Carnations |

SECTION C: CROP CODES

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

| Code | Description |
|------|---|
| 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 |
| 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) |

SECTION C: CROP CODES

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

| Code | Description |
|-------------|---|
| 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 |
| 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 |

SECTION C: CROP CODES

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

| Code | Description |
|-------------|---|
| 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) |
| | 3. Sheep (used in line 38) |

SECTION E: LIVESTOCK CODES

Table 28. Livestock Enterprise Codes (Column 1)

| Code | Description |
|------|--|
| | 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> |
| | 5. Poultry (used in lines 53 to 60) |
| | 5A. Laying hens selling: |
| 74 | Breeding poultry (hatching eggs, day old chicks and / or pullets) |

SECTION E: LIVESTOCK CODES

Table 28. Livestock Enterprise Codes (Column 1)

| Code | Description |
|-------------|--|
| 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.Os. 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) |
| 222 | UELS |
| 223 | OUELS |
| 224 | Transition Scheme |
| 225 | Glastir on own farm (non Glastir Common Land) (Wales only) |
| 226 | Glastir Common Land (Wales Only) |
| | 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) |
| | Other Schemes |
| 262 | Moorland Scheme |

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.Os. 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 |
|-------------|---|
| 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 |
| 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.Os. 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 |
| 75 | Top fruit | C190, C197, C202, C203, C204, C205, C222, C230, C238, C239, C240, C241, C242, C243, |
| 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 |

SECTIONS M & P: GROSS & NET MARGIN CODES

Table 35. Enterprise Codes

| Code | Description | Equivalent C or E Code |
|---|---|--|
| 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 |
| 121 | Laying hens | Lines E53 & E54, column, 1 codes 75, 76, 77, 78, 79, 87 |
| 122 | Broilers and other table chickens | Lines E57 & E58, column 1, code 81 and 82 |
| 123 | Turkeys | Line E59, column 1, code 83 |
| 124 | Contract rearing poultry | Lines E54 to E60, column 1, codes 2074, 2075, 2076, 2077, 2079, 2081, 2082, 2083, 2084, 2087 |
| 125 | Other poultry | Line E53:E56 & E60, column 1, codes 74, 80 and 84 |
| 130 | Contract rearing other livestock | Lines E66, E67, E69, E71, column 1, codes of 4 digits |
| 131 | Other livestock enterprises | Lines E66, E67, E69, E71 column 1, codes 85, 107 to 113, 116 and lines E84 and E85 |
| 132 | Agisted livestock | Lines E07, E23, E38, E45, E49, E53 to E60, E66 to E71, column 1, codes 1 to 115 |
| 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 |
| 3 | Conventional and organic combined |

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 |

Table 43. Sources of Other household Income Code

| Code | Description |
|------|--|
| 1 | At least 50% of income from working on this farm |
| 2 | At least 50% of income from working on another farm |
| 3 | At least 50% of income from working in an occupation or for a business with strong links to local farming (eg autioneers, farm machinery dealer) on another farm |
| 4 | At least 50% of income from working in any other sector/profession |
| 5 | At least 50% of other household income from unearned sources of income |
| 6 | Nil or less than 50% of other household income from any other single source |

SECTION R: TENANTED LAND CODES

Table 44. 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 45. 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 46. 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 47. 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 48. 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 49 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 50 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 |

