

Farm Ref. No. (A/3)

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# FARM BUSINESS SURVEY

2014/2015

# FARM RETURN

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

**Comments**


## Y STRUCTURAL CHANGE

### Missing Data Codes

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

### Row Codes

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

#### Column 1 (consequence of change)

- 0 No change
- 1 Farm business continuing but being managed by other family member
- 2 Farm business continuing but being managed by another (non-family)
- 8 Farm business continuing but entering into a joint venture/contract agreement

#### Column 2 (primary reason for change)

- 0 No change
- 2 Better business / employment opportunity outside agriculture
- 3 Maternity
- 4 Retirement due to age
- 5 Retirement due to ill health
- 6 Death of farmer
- 7 Divorce or other family settlement
- 8 Financial failure of business
- 9 Other
- 10 Unknown
- 11 Change in management structure

#### Column 11

- 0 No change
- 1 Addition of resources to farm business
- 2 Reduction to resources of farm business
- 3 Other

#### Column 12

- 0 No change
- 1 Inheritance / bequest
- 2 Purchase of new resources
- 3 Sale of existing resources
- 4 Lease (e.g. FBT)
- 5 License (e.g.
- 6 Other
- 7 Unknown

#### Column 13

- 0 No change
- 1 Entire farm
- 2 Buildings only
- 3 Land only
- 4 Dwellings only
- 5 Land and buildings
- 6 Other (including machinery)
- 7 Unknown

## A GENERAL CHARACTERISTICS

### Less Favoured Area Codes

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

### Liabilities and Assets Status Codes

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

### Form of Business Codes

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

### Altitude Codes

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

### Structural Fund Codes

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

	Code	Description	
Region (North England = 411; East England = 412; West England = 413; Wales = 421)	01		
Government Office Region (codes 1 to 10)	60		
County, Metropolitan County or Unitary Authority (e.g. 03, 22, 115, etc.)	02	<i>See FAS 23 (code book), Table 1 for definitions</i>	
NUTS3 county code	98		
Farm ref. no. (incorporating accountancy office no.)	03		
Accountancy office number	04		
Year ending date of accounts (e.g. 31/12/2006)	05		
Type of accounting system: 1=double entry; 2=single entry; 3=none	96		
Form of business (codes 1 to 5)	07		
Number of agricultural holdings within the farm business	46		
Grid Reference (letters / numbers)	08		
Less Favoured Area (codes 1 to 7)	37		
Altitude (codes 1 to 4)	11		
Assets and liabilities status (codes 0 to 2)	12		
Original farm reference no.	13		
Structural Fund (codes 6 to 8) (NB coding changed 2008)	38		
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		
Livestock Unit grazing days on common land: 1 LU day=1 day for cattle or horses over 2yrs old, 0.5 days for cattle or horses under 2yrs old, 0.15 per goat day, 0.15 per sheep day	97		
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>	
<b>Succession questions</b>			
Would you be happy to respond	78	<i>See FAS 23 (code book), Table 17 for definitions</i>	
Is there a nominated successor(s)	79	<i>See FAS 23 (code book), Table 17a for definitions</i>	
From a farming background?	80	<i>See FAS 23 (code book), Table 17b for definitions</i>	
<b>Primary sources of water</b>		1=Yes 2=No	
Water from mains supply	81		
Water from bore hole	82		
Water from rivers, streams and/or springs, for abstraction [including drinking by livestock] for immediate use	83		
Water from rivers, streams and/or springs, for abstraction to storage for later use	84		
Water from ponds/lakes/reservoirs, which are replenished naturally. If fed by abstraction in part/whole records at line A84	85		
Water from rainwater storage that has been captured as rainwater runoff	86		
		Percentage by volume if available	
Water from mains supply	87		
Water from bore hole	88		
Water from rivers, streams and/or springs, for abstraction [including drinking by livestock] for immediate use	89		
Water from rivers, streams and/or springs, for abstraction to storage for later use	90		
Water from ponds/lakes/reservoirs, which are replenished naturally. If fed by abstraction in part/whole records at line A84	91		
Water from rainwater storage that has been captured as rainwater runoff	92		
		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		
<b>Utilised Agricultural Area (A15 + A16)</b>	17		
Woodland	18		
Other areas (buildings, roads, water, household gardens, area not used for agriculture)	19		
<b>TOTAL AREA (A17 + A18 + A19)</b>	20		
Adjusted rough grazing (sole occupation)	21		
Adjusted grazing rights (shared)	22		
<b>Total Adjusted Area (A17 - C404 col. 21 + A21)</b>	23		
Area actually irrigated	24		
Area under glass, heated	25		
Area under glass, not heated	26		
Division of total area by tenure status	Owner occupied	Utilised agricultural area	27
		Woodlands and other areas	28
	Full Agricultural Tenancy	Utilised agricultural area	29
		Woodlands and other areas	30
	Farm Business Tenancy & similar informal agreements (including for less than 1 year)	Utilised agricultural area	47
		Woodlands and other areas	48
Contract farming agreement	Utilised agricultural area	49	
	Woodlands and other areas	50	
Share farming agreement (give area even if not on this farm)	Utilised agricultural area	51	
	Woodlands and other areas	52	
Area eligible for single payment including set-aside	68		
Total area (A20) of the farm within	a Nitrate Vulnerable Zone %	61	
	a Moorland Area	42	
Total area (A20) of the farm covered by a management agreement for a Moorland area	45		
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		
Natura 2000 - Majority of UAA in eligible area for payments: 1=No; 2=Yes	93		
Water Directive Area - Majority of UAA in eligible area for payments: 1=No; 2=Yes	94		
Irrigation System - Main irrigation system on irrigated UAA in current year (excl. under galss or protection)	95		

## 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)

	18							
Gender of Farmer	22	Gender						
Farmer (duty codes 1, 2 or 9)	19	Duty Code						
Spouse	20							
Paid managerial input	21							

# C1 PREVIOUS CROPS - MAIN PRODUCTS EXCEPT FODDER

## Type Codes

Not applicable	0
Maincrop	1
Combined crop	2
Follow-on crop (catch crop)	3
Outdoor market garden / floriculture crop	4
Glasshouse crop	5
Share farming	6
Subsidy other than area payment	7
Crop grown on set-aside land	8
Previous year's crop	9
Crop grown for AD	11

## Missing Data Codes

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

## Revenue Codes for Horticultural Crops

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

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

\* See FAS 23 (code book), Tables 24 & 25 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)	Areas irrigated	Areas organic				
					Hectares	Hectares	Hectares	Hectares			Tonnes (to 1 dec.)	Tonnes / ha
					21	22	43	44	23	24	27	28
<b>Total Main Products</b>	299	0	0									

\* See FAS 23 (code book), Tables 24 & 25 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							
Straw for energy use		321	11	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								
<b>Total Temp. Grass</b>		402	1								
Permanent grass	Hay	428	1								
	Silage	429	1								
	Grazing	430	1								
<b>Total Perm. Grass</b>		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							
<b>Total By-Products and Forage</b>		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 24 & 25 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					
<b>PROFIT ON SALE OF MACHINERY, GLASSHOUSES AND PERMANENT CROPS</b>							
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*	Organic Enterprise Code**	Production or Quota During Accounting Period	Deaths	Opening Valuation		Purchases		Transfers In (-)		Closing Valuation	
					Qty./No.	£	Qty./No.	£	No.	£	Qty./No.	£
1	33		2	25	3	4	5	6	7	8	9	10
<b>DAIRY</b>												
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											
<b>Total (lines 01 to 06 + 08 + 77 + 87)</b>	<b>07</b>											
<b>OTHER CATTLE</b>												
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											
<b>Total (lines 10 to 21 + 74 + 78 + 88)</b>	<b>23</b>											
<b>TOTAL CATTLE (lines 07 + 23)</b>	<b>27</b>											

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

\* See FAS 23 (code book), Table 29 for definitions

\*\* See FAS 23 (code book), Table 37 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										

	Qty./No.	Opening Valuation		Qty./No.	£	Qty./No.	£	Closing Valuation	
		3	4					9	10
<b>Opening and closing numbers and values of females over 2 years to be split between fattening and breeding</b>									
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 Setion 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									
13													
14													
16													
17													
18													
19													
20													
21													

**E1 CATTLE AND CATTLE PRODUCTS cont.**

	Item Code	Enterprise Code*	Organic Enterprise Code**	Number of animals for slaughter	Value of animals for slaughter	Number of animals for further breeding/rearing	Value of animals for further breeding/rearing	Number of animals of unknown sale destination	Value of animals of unknown sale destination
				34	35	36	37	38	39
<b>DAIRY</b>									
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								
<b>Total (lines 01 to 06 + 08 + 77 + 87)</b>	<b>07</b>								
<b>OTHER CATTLE</b>									
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								
<b>Total (lines 10 to 21 + 74 + 78 + 88)</b>	<b>23</b>								
<b>TOTAL CATTLE (lines 07 + 23)</b>	<b>27</b>								

\* See FAS 23 (code book), Table 28 for definitions  
 \*\* See FAS 23 (code book), Table 36 for definitions



**E2 SHEEP, PIGS, POULTRY AND OTHER LIVESTOCK**

Item Code	Enterprise Code*	Organic Enterprise Code**	Production or Quota During Accounting Period	Deaths	Opening Valuation		Purchases		Transfers In (-)	
					Qty./No.	£	Qty./No.	£	No.	£
					1	33	2	25	3	4
<b>SHEEP</b>										
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									
<b>Total Sheep</b>	38									
<b>PIGS</b>										
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									
<b>Total Pigs</b>	49									
<b>POULTRY</b>										
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									
<b>Total Poultry</b>	62									
<b>OTHER LIVESTOCK</b>										
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									
<b>TOTAL (lines 38 + 49 + 62 + 66 + 67 + 69 + 71 + 82 + 84 + 85 + 86 + 92)</b>	70									

\* See FAS 23 (code book), Table 29 for definitions  
 \*\* See FAS 23 (code book), Table 37 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				

**E2 SHEEP, PIGS, POULTRY AND OTHER LIVESTOCK cont.**

Item Code	Enterprise Code*	Organic Enterprise Code**	Number of animals for slaughter	Value of animals for slaughter	Number of animals for further breeding/rearing	Value of animals for further breeding/rearing	Number of animals of unknown sale destination	Value of animals of unknown sale destination
			34	35	36	37	38	39
<b>SHEEP</b>								
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							
<b>Total Sheep</b>	<b>38</b>							
<b>PIGS</b>								
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							
<b>Total Pigs</b>	<b>49</b>							
<b>POULTRY</b>								
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							
<b>Total Poultry</b>	<b>62</b>							
<b>OTHER LIVESTOCK</b>								
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							
<b>TOTAL (lines 38 + 49 + 62 + 66 + 67 + 69 + 71 + 82 + 84 + 85 + 86 + 92)</b>	<b>70</b>							

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

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



**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									

**LIVESTOCK COSTS**

				Own Produce Used on Farm						
Concentrated feedingstuffs (horses, cattle, sheep and goats)	17									
Concentrated feedingstuffs (pigs)	18									
Concentrated feedingstuffs (poultry and other small livestock)	19									
<b>Total Concentrated Feedingstuffs (17 + 18 + 19)</b>	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 (including row 106 below)	28	0								
Slurry, farm yard manure and other organic fert	106	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 - including straw and grain	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								
<b>TOTAL COSTS BEFORE LAND (lines 1 to 43 (except 17, 18 and 19) + 72 to 75)</b>	45	0								

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

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

No data missing  
Data missing (lines 55, 56 and 57 only)  
Loan valuation data not available  
Interest payment data not available  
Loan valuation and interest payment data not available

0  
6  
7  
8  
9

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

### LAND AND PROPERTY CHARGES

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

	Code	Description
Have you completed the fertiliser calculation for FBS submission? (response entered at row 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 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, 3=Some
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 1	P 2	K 3	4	5	6
Fertcalc completion data	300	0						
General question responses	95	0						
Total N, P and K per farm (rows 105+98)	96	0						
N, P and K per hectare <sup>(a)</sup>	97	0						
Inorganic N, P and K per farm	105	0						
Organic N, P and K per farm (rows 101+99)	98	0						
of which:								
FYM/Slurry (home produced/imported/purchased)	101	0						
other organic products/materials (eg biosolids, compost)	99	0						
Digestate from on-farm anaerobic digestion (part of row 99)	103	0						
Digestate from off-farm anaerobic digestion (part of row 99)	104	0						

(a) Based on the farmed area.

	Item Code	Missing Data Code	Fresh FYM	Old FYM	Airborne applied slurry	Surface applied slurry	Sub surface applied slurry	Of which imported FYM	Of which imported slurry	FYM exported	Slurry exported
			1	2	3	4	5	6	7	8	9
Volumes of FYM and slurry applied by method	107	0									



# G1 ASSETS AND ANNUAL INVESTMENT

## Missing Data Codes

No data missing 0

Data missing (Wales only) 6

	Item Code	Missing Data Code	Occupier's Assets		Annual Investment			Occupier Sales	Occupier Revaluation Increment Adjustment	
			Opening Valuation	Closing Valuation	Landlord	Occupier				Total Grant
						Owner	Tenant			
	£	£	£	£	£	£	£	£		
	1	2	3	4	5	6	7	+/- 8		
Agricultural land	01	0								
Woodland	29	0								
Milk quota	38	0								
Buildings	02	0								
Livestock	04	0								
Crop	06	0								
Other	31	0								
<b>Total Buildings (lines 02 to 06)</b>										
Drainage	92	0								
Other improvements, works and services	10	0								
<b>Total Improvements (lines 10 + 92)</b>	32	0								
<b>Total Landlord-type Capital (lines 01 + 29 to 32 + 38)</b>	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								
<b>ENTITLEMENTS TO SINGLE PAYMENT SCHEME</b>										
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								
<b>Total Tenant-type Capital (lines 13 to 16 + 21 to 28 + 37 + 89 to 91 + 93 to 107)</b>	18	0								
<b>TOTAL ASSETS (lines 12 + 18)</b>	33	0								



## G2 LIABILITIES

	Item Code	Missing Data Code	Opening Valuation	Closing Valuation
			£	£
			1	2
<b>LOAN ACCOUNTS</b>				
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		
<b>Total Loan Accounts</b>	46	0		
<b>CURRENT LIABILITIES</b>				
Hire purchase	47	0		
Leasing	48	0		
Creditors	49	0		
Bank overdraft	50	0		
Other	51	0		
<b>Total Current Liabilities</b>	52	0		
<b>TOTAL EXTERNAL LIABILITIES</b>				
	53	0		

## G3 NET WORTH RECONCILIATION

	Item Code	Missing Data Code	Opening Valuation	Closing Valuation
			£	£
			1	2
<b>OPENING NET WORTH 33/1 - 53/1</b>				
	54	0		
<b>Add</b>				
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		
<b>Sub-total (lines 54 to 63 + 82 to 84)</b>	64	0		
<b>Less</b>				
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:				
<b>Total of Private Drawings and company expenses, including income and corporation tax</b>	73	0		
<b>Sub-total (lines 66 to 73 + 85 to 87)</b>	74	0		
<b>Balance (line 64 minus line 74)</b>	75	0		
<b>Add</b>				
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		
<b>CLOSING NET WORTH (lines 75 to 79 + 88)</b>	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																									
<b>Total (to H4)</b>	999																								

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

\* See FAS 23 (code book), Table 33 for definitions

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	
Insurance (excl. labour and farm buildings)																							Farmer & Spouse Labour				
Bank charges																							£	£	Hours		
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																											

## K FULLY INDEPENDENT ACTIVITIES OF FARMERS AND SPOUSE

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

### Missing Data Codes

### Income Range Codes

No data missing	0	Zero			1
Presence of off-farm income, but data refused by co-operator	6	£1	to below	£1,000	2
Data refused by co-operator	7	£1,000	to below	£2,500	3
Data otherwise unavailable for farmer and spouse	8	£2,500	to below	£5,000	4
Data otherwise unavailable for farmer or spouse	9	£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				
<b>Total</b> (lines 04 to 09 plus 11) + or -	<b>10</b>				

**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



**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

	<b>Item Code</b>	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

<b>Enterprise Code*</b>					
<b>Organic Status Type Code</b>					
<b>CROP ENTERPRISE OUTPUT</b>	<b>Item Code</b>				
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				
<b>LIVESTOCK ENTERPRISE OUTPUT</b>					
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				
Milk production (litres)	33				
Milk Sales	34				
Finished livestock sales	35				
Store sales	36				
Other cattle/lamb output	37				
Dairy calf sales and transfers	38				
Miscellaneous revenue	39				
Milk quota revenue/costs	40				
Trading livestock purchases/transfers in	41				
<b>OTHER ENTERPRISE OUTPUT</b>					
Other enterprise output (I col 1)	13				
<b>VARIABLE COSTS (ALL ENTERPRISES)</b>					
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				
<b>GROSS MARGIN (ALL ENTERPRISES) (line 8, 9, 12 or 13 minus line 25)</b>	26				

\* See FAS 23 (code book), Table 37 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						
33						
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35						
36						
37						
38						
39						
40						
41						

13						
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14						
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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

	<b>Item Code</b>	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

<b>Enterprise Code*</b>						
<b>Organic Status Type Code</b>						
<b>FIXED COSTS (AGRICULTURAL ENTERPRISES)</b>						
<b>Labour</b>	<b>Item Code</b>					
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					
<b>Machinery</b>						
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					
<b>General Farming Costs</b>						
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					
<b>Total Fixed Costs before Land</b> (lines 51 to 68)	69					
<b>Land and Property Charges</b>						
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					
<b>Total Fixed Costs</b> (lines 69 + 77+87)	78					
<b>NET FARM INCOME (ALL ENTERPRISES)</b> (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					
<b>NET MARGIN (ALL ENTERPRISES)</b> (line 79 minus lines 80 to 81 plus line 82)						
83						
<b>SPECIFIC COSTS FOR HORTICULTURAL HOLDINGS ONLY</b>						
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 37 for definitions



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

Item Code						
51						
52						

53						
54						
55						
56						
57						
58						
59						
60						

61						
62						
63						
64						
65						
66						
67						
68						

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

70						
71						
72						
73						
74						
75						
76						
77						
87						
78						

79						
80						
81						
82						

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

84						
85						
86						

# N HOUSEHOLD INCOME

## Household Codes (column 1)

First household (principal farmer)	1
Remainder sequential	2

## Dwelling Codes (column 2)

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

## Status of Household Codes (column 3)

Farmer / farmer and spouse	1
Unpaid partner other than farmer	2
Unpaid director or manager other than farmer	3
Combination of farmer / farmer and spouse with one or more unpaid partners, unpaid directors or unpaid managers in the farm household.	4
Other	5
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 investment income	5
At least 50% of other household income from social and state pension payments	6
Less than 50% of other household income from any other single source	7
Nil	8

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

## For later research use only

	Item Code	1
Non-respondents imputed by Defra (no=0;yes=1)	300	



**(Wales Only) P LABOUR USE**

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

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

		<b>All Section I Enterprises</b>	<b>Unallocated By-Products and Forage Output (from C3, row 420 col 41)</b>	<b>Adjustment for Disposal of Previous Crop (H 65)</b>	<b>Cultivations (H 68)</b>	<b>All Enterprises</b>
		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
Length of term not given at col 2 as length of term = life, start date known.
Length of term not given at col 2 as length of term = no fixed term, start date known
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.
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.
Wholly owner-occupied farms (row 1)

## 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		
	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	Area (ha, 2 dp) previous year	Change to Terms or Conditions Code	Land Code	Dwellings Code	Other Buildings Code	Other Assets Code	Land Code	Buildings and other Assets Code	Cost of land only agreements (FAT and FBT's only)
	1	2	3	4	5	6	7	8	17	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		
Sugar levy refund		111		
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 51 for cross references to other FAS 24 sections

## T1 ANALYSIS OF INVESTMENT IN MACHINERY AND VEHICLES

	Code	Purchases						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											5	6	7	8
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																			
<b>Total</b>	05																		

## T2 Accumulated depreciation

	Code	Opening cost estimate	Accumulated depreciation to	Historic OV	Purchases	Sales	Subsidies	Historic Depreciation in	Historic CV
		1	2	3	4	5	6	7	8
Machinery	10								
Total buildings	11								
Total improvements	12								
Off-farm crop storage	13								
Misc. bus. Assets- Tradable	14								
Misc. bus. Assets- Non Tradable	15								

## 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 exempt farms only	
VAT paid on current expenses	£ 03
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		
<b>Net Farm Income excluding BLSA (107-108)</b>	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		
<b>Farm Business Income (106+118-119+111-112-115-117)</b>	116		







**FARM BUSINESS SURVEY**

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

**2014 / 2015**



## INTRODUCTION

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

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**SECTION A: GENERAL CHARACTERISTICS - REGION CODES**

**Table 1. European Region, Government Office Region, County, Metropolitan County & Unitary Authority Codes (used in lines A01, A60, A02 & A98)**

REGION		GOVERNMENT OFFICE REGION		COUNTY, UA, OR METROPOLITAN COUNTY						
Code	Name	Code	Name	Code	NUTS3_2010	Name				
412	East England	4	East Midlands	49	613 UKF13	South and West Derbyshire				
				17	612 UKF12	East Derbyshire				
				31	622 UKF22	Leicestershire				
				32	630 UKF30	Lincolnshire				
				34	N/A N/A	Northamptonshire				
				34	624 UKF24	West Northamptonshire				
				34	625 UKF25	North Northamptonshire				
				50	615 UKF15	North Nottinghamshire				
				37	616 UKF16	South Nottinghamshire				
				109	611 UKF11	Derby				
				116	621 UKF21	Leicester				
				131	622 UKF22	Rutland				
				124	614 UKF14	Nottingham				
				6	East of England	6	East of England	9	N/A N/A	Bedfordshire
								9	824 UKH24	Bedford
		9	825 UKH25					Central Bedfordshire		
		12	812 UKH12					Cambridgeshire		
		22	833 UKH33					Essex		
		26	823 UKH23					Hertfordshire		
		33	813 UKH13					Norfolk		
		42	814 UKH14					Suffolk		
		125	811 UKH11					Peterborough		
		117	821 UKH21					Luton		
		135	831 UKH31					Southend-on-Sea		
		140	832 UKH32					Thurrock		
		7	London	7	London	60	911 UKI12	Inner London - West		
						61	912 UKI12	Inner London - East		
						62	921 UKI21	Outer London - East and North East		
						63	922 UKI22	Outer London - South		
						64	923 UKI23	Outer London - West and North West		
		8	South East	8	South East	11	1013 UKJ13	Buckinghamshire		
						21	1022 UKJ22	East Sussex		
						24	1033 UKJ33	Hampshire		
						29	1042 UKJ42	Kent		
						38	1014 UKJ14	Oxfordshire		
43	1023 UKJ23					Surrey				
45	1024 UKJ24					West Sussex				
118	1041 UKJ41					Medway				
143	1011 UKJ11					Berkshire				
120	1012 UKJ12					Milton Keynes				
106	1021 UKJ21					Brighton and Hove				
128	1031 UKJ31					Portsmouth				
134	1032 UKJ32					Southampton				
114	1034 UKJ34					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	NUTS3_2010	Name				
411	North England	1	North East	20	314 UKC14	Durham				
				35	321 UKC21	Northumberland				
				73	322 UKC22	Tyneside				
				74	323 UKC23	Sunderland				
				112	311 UKC11	Hartlepool				
				119	312 UKC12	Middlesbrough				
				130	312 UKC12	Redcar and Cleveland				
				136	311 UKC11	Stockton-on-Tees				
				108	313 UKC13	Darlington				
				2	North West	2	North West	13	N/A N/A	Cheshire
13	462 UKD62	Cheshire East								
13	463 UKD63	Cheshire West and Chester								
48	412 UKD12	East Cumbria								
16	411 UKD11	West Cumbria								
30	443 UKD43	Lancashire								
65	431 UKD31	Greater Manchester South								
66	432 UKD32	Greater Manchester North								
68	472 UKD72	Liverpool								
69	473 UKD73	Sefton								
70	474 UKD74	Wirral								
67	471 UKD71	East Merseyside								
111	471 UKD71	Halton								
142	461 UKD61	Warrington								
102	441 UKD41	Blackburn with Darwen								
103	442 UKD42	Blackpool								
3	Yorkshire & the Humber	3	Yorkshire & the Humber					36	522 UKE22	North Yorkshire
								80	541 UKE41	Bradford
								81	542 UKE42	Leeds
								82	N/A N/A	Calderdale, Kirklees and Wakefield
								82	544 UKE44	Calderdale and Kirklees
								82	545 UKE45	Wakefield
				71	531 UKE31	Barnsley, Doncaster and Rotherham				
				72	532 UKE32	Sheffield				
				115	511 UKE11	Kingston upon Hull, City of				
				110	512 UKE12	East Riding of Yorkshire				
				513	513 UKE13	North and North East Lincolnshire				
				121	513 UKE13	North East Lincolnshire				
				122	513 UKE13	North Lincolnshire				
				146	521 UKE21	York				
413	West England	9	South West	15	1130 UKK30	Cornwall and Isles of Scilly				
				18	1143 UKK43	Devon				
				19	1122 UKK22	Dorset				
				23	1113 UKK13	Gloucestershire				
				40	1123 UKK23	Somerset				
				46	1115 UKK15	Wiltshire				
				101	1112 UKK12	Bath and North East Somerset, North Somerset and South Gloucestershire				
				107	1111 UKK11	Bristol, City of				
				126	1141 UKK41	Plymouth				
				141	1142 UKK42	Torbay				
				1121	1121 UKK21	Bournemouth and Poole				
				104	1121 UKK21	Bournemouth				
				127	1121 UKK21	Poole				
				138	1114 UKK14	Swindon				
				5	West Midlands	5	West Midlands	39	722 UKG22	Shropshire
								41	724 UKG24	Staffordshire
								44	713 UKG13	Warwickshire
								47	712 UKG12	Worcestershire
								75	731 UKG31	Birmingham
								76	732 UKG32	Solihull
								77	733 UKG33	Coventry
								78	N/A N/A	Dudley and Sandwell
		78	736 UKG36					Dudley		
		78	737 UKG37					Sandwell		
		79	N/A N/A					Walsall and Wolverhampton		
		79	738 UKG38	Walsall						
		79	739 UKG39	Wolverhampton						
		113	711 UKG11	Herefordshire						
		139	721 UKG21	Telford and Wrekin						
		137	723 UKG23	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	NUTS3_2010	Name
421	Wales		(There are no GORs in Wales, but A(60) will be coded as 10)	201	1216 UKL16	Blaenau Gwent
				1217	1217 UKL17	Bridgend and Neath Port Talbot
				202	1217 UKL17	Bridgend
				214	1217 UKL17	Neath Port Talbot
				203	1216 UKL16	Caerphilly
				1222	1222 UKL22	Cardiff and Vale of Glamorgan
				204	1222 UKL22	Cardiff
				220	1222 UKL22	The Vale of Glamorgan
				205	1114 UKL14	Carmarthenshire
				206	1114 UKL14	Ceredigion
				1222	1222 UKL13	Conwy and Denbighshire
				207	1222 UKL13	Conwy
				208	1222 UKL13	Denbighshire
				1222	1222 UKL23	Flintshire and Wrexham
				209	1222 UKL23	Flintshire
				222	1222 UKL23	Wrexham
				210	1212 UKL12	Gwynedd
				211	1211 UKL11	Ynys Mon/Anglesey
				212	1215 UKL15	Merthyr Tydfil
				1222	1222 UKL21	Monmouthshire and Newport
				213	1222 UKL21	Monmouthshire
				215	1222 UKL21	Newport
				216	1114 UKL14	Pembrokeshire
				217	1224 UKL24	Powys
				218	1215 UKL15	Rhondda, Cynon, Taff
				219	1218 UKL18	Swansea
				221	1216 UKL16	Torfaen
				1214	1214 UKL14	South West Wales
				1215	1215 UKL15	Central Valleys
				1216	1216 UKL16	Gwent Valleys



## SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

**Table 2. Joint Character Areas Classifications**

Used in line A66

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

## SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

**Table 2. Joint Character Areas Classifications**

Used in line A66

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

## SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

**Table 2. Joint Character Areas Classifications**

Used in line A66

<b>Code</b>	<b>Description</b>
107	Cotswolds
108	Upper Thames Clay Vales
109	Midvale Ridge
110	Chilterns
111	Northern Thames Basin
112	Inner London
113	North Kent Plain
114	Thames Basin Lowlands
115	Thames Valley
116	Berkshire and Marlborough Downs
117	Avon Vales
118	Bristol, Avon Valleys and Ridges
119	North Downs
120	Wealden Greensand
121	Low Weald
122	High Weald
123	Romney Marshes
124	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

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

## SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

**Table 4. Form of Business Codes**

Used in line A07

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

**Table 5. Less Favoured Area (LFA) Codes**

Used in line A37

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

**Table 6. Altitude Codes**

Used in line A11

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

**Table 7. Assets and Liabilities Status Codes**

Used in line A12

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

**Table 8. Structural Fund Codes**

Used in line A38

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

## SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

**Table 9. Organic Enterprise Codes\*\***

Used in line A58

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

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

**Table 10. Rurality Land Classification Index**

Used in line A64

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

**Table 11. River Basin Catchment Area**

Used in line A65

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

**Table 12. Contract Rearing**

Used in line A71

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

## SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

**Table 13. Labour and Machinery Sharing**

Used in line A72

<b>Code</b>	<b>Description</b>
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

<b>Code</b>	<b>Description</b>
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

<b>Code</b>	<b>Description</b>
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

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

## SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

**Table 17. Monitoring succession in farming**

Used in line A78

<b>Code</b>	<b>Description</b>
1	Yes
2	No / prefer not to discuss / RO knowledge of farm family situation means inappropriate to ask Part A question
3	Decision maker not seen on this occasion

**Table 17a. Monitoring succession in farming**

Used in line A79

<b>Code</b>	<b>Description</b>
1	From within the family, or
2	Business continuing, but from outside family, or
3	No, or
4	Unsure, or
5	Too early in family circumstances/business situation to answer
6	Successor(s) nominated but unable to take over due to tenancy or other restriction/issues
9	Not applicable, as code 2 or 3 used in Part A

**Table 17b. Monitoring succession in farming**

Used in line A80

<b>Code</b>	<b>Description</b>
1	Farming background (e.g. has substantial experience [e.g. three years practical experience including some time studying at College/University-as defined for taking on farm tenancy or second
2	New to farming (e.g. first generation farmer /limited background in farming)
3	Not applicable as codes 3 to 9 used in part B



## SECTION B: LABOUR CODES

**Table 18. Unpaid Labour Duty Codes or Gender Codes**

**Unpaid Labour Duty Codes**

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

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

**Gender Codes**

Used in B line 22, column 1

<b>Code</b>	<b>Description</b>
1	Male
2	Female

**Table 19. Education Codes**

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

<b>Code</b>	<b>Description</b>
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 20. 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)

<b>Code</b>	<b>Description</b>
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 grown for AD

**Table 21. 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.

<b>Code</b>	<b>Description</b>
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 22. Revenue Codes for Horticultural Crops**

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

<b>Code</b>	<b>Description</b>
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 23. Turf Codes**

Used in line C 409

<b>Code</b>	<b>Description</b>
1	Temporary grass
2	Permanent grass

## SECTION C: CROP CODES

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

<b>Code</b>	<b>Description</b>
<b>Agricultural Crops</b>	
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
67	Spring beans
68	Winter 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 (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)
329	Fertility building arable crops

(1) excluding seed and fodder crops

(2) excluding horticultural produce

## SECTION C: CROP CODES

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

<b>Code</b>	<b>Description</b>
<b>Horticultural Crops</b>	
<b>a) Fresh vegetables and strawberries</b>	
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

## SECTION C: CROP CODES

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

<b>Code</b>	<b>Description</b>
	<b>b) Nursery Stock</b>
108	Basic area
112	Rose trees and stocks
113	Other ornamental trees and shrubs
224	Fruit stock
225	Container grown plants (112, 113, 224)
265	Christmas trees
	<b>c) Flowers and Ornamental Plants</b>
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
	<b>d) Fruit and Berries</b>
190	Apples - culinary
238	Apples - dessert less than 1,200 trees per hectare
239	Apples - dessert over 1,200 trees per hectare
240	Apples - mixed dessert
197	Apples - cider
247	Pears - less than 1,200 trees per hectare
241	Pears - over 1,200 trees per hectare
246	Pears - mixed
202	Perry pears
203	Quinces
204	Cherries
205	Plums - Victorias
242	Plums - other varieties
243	Nuts - including walnuts, hazelnuts, almonds and sweet chestnuts
230	Other / mixed top fruit including peaches and apricots
214	Red and white currants
244	Blackcurrants - fresh - market and processing
219	Raspberries
220	Gooseberries
232	Other / mixed soft fruit including blackberries
222	Mixed top and soft fruit
223	Vineyard selling wine grapes
245	Vineyard selling wine

## SECTION C: CROP CODES

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

<b>Code</b>	<b>Description</b>
	<b>Mushrooms</b>
126	Mushrooms (use a type code of 0)
128	Other, e.g. exotic
	<b>By-products</b>
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
	<b>Arable Fodder Crops</b>
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).
	<b>Energy Crops</b>
99	Miscanthus
107	Short rotation coppice
89	Other specialist energy crops, e.g. switch grass / reed canary grass
	<b>Other</b>
402	Total tempoary 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 25. 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
67	Spring beans
68	Winter 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

(1) Excluding seed and fodder crops

(2) Excluding horticultural produce

## SECTION C: CROP CODES

**Table 25. Crops, By-Products, Forage and Cultivations Codes (in numerical order)**

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



## SECTION C: CROP CODES

**Table 25. Crops, By-Products, Forage and Cultivations Codes (in numerical order)**

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

## SECTION C: CROP CODES

**Table 25. Crops, By-Products, Forage and Cultivations Codes (in numerical order)**

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

## SECTION D: MISCELLANEOUS RECEIPTS CODES

**Table 26. Item Codes: Section D1**

For payments due in accounts 2 or more years previously

<b>Code</b>	<b>Description</b>
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 27. Missing Data Codes: Section D1**

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

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

**Table 28. Missing Data Codes: Section D2**

Used in lines 73 to 84.

<b>Code</b>	<b>Description</b>
0	SPS entitlements - 'validated' statements
1	SPS entitlements - 'estimated' statements
2	SPS entitlements - 'un-validated' statements

## SECTION E: LIVESTOCK CODES

**Table 29. Livestock Enterprise Codes (Column 1)**

Code	Description
	<b>1. Dairy cattle enterprise codes (used in line E7)</b>
	<b>1A. Producer retailer:</b>
1	Channel Islands breeds (Jersey, Guernsey)
2	Other breeds
3	Mixed Channel Islands breeds and other breeds
	<b>1B. Wholesaler:</b>
4	Channel Islands breeds (Jersey, Guernsey)
5	Other breeds
6	Mixed Channel Islands breeds and other breeds
7	<b>1C. Mixed wholesaler / producer retailer - all breeds</b>
8	<b>1D. Farms which lease out part of, or all of their milk quota and produce no milk</b>
	<b>2. Other cattle enterprise codes (used in line E23)</b>
	<b>2A. Beef cows (all of herd kept on land in receipt of HFAs):</b>
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
	<b>2B. Beef cows (none of herd kept on land in receipt of HFAs):</b>
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	<b>2C. Beef cows (part of herd kept on land in receipt of HFAs)</b>
	<b>2D. Buying young calves/transferring in calves from the dairy herd selling / transferring out:</b>
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)
	<b>2E. Buying young stores (3-6 cwt) selling:</b>
40	Forward stores (6 cwt or more)
41	Fat cattle
42	Mixed forward stores / fat cattle
43	<b>2F. Buying forward stores (6 cwt or more) selling fat cattle</b>
44	<b>2G. Mixed fattening (mixtures of 2B, 2C and 2D above)</b>
45	<b>2H. Mixed breeding and fattening (mixtures of 2A, 2B, 2C and 2D above)</b>

## SECTION E: LIVESTOCK CODES

**Table 29. Livestock Enterprise Codes (Column 1)**

Code	Description
	<b>3. Sheep (used in line 38)</b>
	<b>3A. Lowland flock (none of ewes kept on land in receipt of HFAs) selling:</b>
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)
	<b>3B. LFA flock (all of ewes kept on land in receipt of HFAs):</b>
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	<b>3C. Mixed breeding (mixture of lowland and LFA flocks)</b>
63	<b>3D. Buying stores selling fat sheep</b>
64	<b>3E. Mixed breeding / buying stores selling fat sheep / other</b>
	<b>4. Pigs (used in line 49 and 45)</b>
	<b>4A. Outdoor breeding selling:</b>
65	Weaners
66	Fat pigs
67	Mixed weaners / fat pigs
	<b>4B. Indoor breeding selling:</b>
68	Weaners
69	Fat pigs
70	Mixed weaners / fat pigs
71	<b>4C. Mixed indoor / outdoor breeding</b>
72	<b>4D. Buying weaners selling fat pigs</b>
73	<b>4E. Mixed breeding / buying weaners selling fat pigs / other</b>
	<b>4F. Fat pigs (line 45):</b>
1	Sale of heavy hogs > 75kg
2	Sale of baconers 55 - 75kg
3	Sale of porkers < 54.9 kg
4	Mixed sales of heavy hogs and baconers
5	Mixed sales of baconers and porkers
	<i>(NB: if there is an entry in col. 15 only, then it is regarded as a sale to themselves - usual code: 3)</i>

## SECTION E: LIVESTOCK CODES

**Table 29. Livestock Enterprise Codes (Column 1)**

Code	Description
	<b>5. Poultry (used in lines 53 to 60)</b>
	<b>5A. Laying hens selling:</b>
74	Breeding poultry (hatching eggs, day old chicks and / or pullets)
75	Eggs for eating - battery enriched cages
76	Deep litter
77	Mixed battery enriched cages / deep litter/ free range or barn egg production
78	Farmyard / non commercial
87	Free range
79	Mixed breeding poultry / eggs for eating / other
80	<b>5B. Buying hatching eggs or day-old chicks, selling reared / point of lay pullets</b>
81	<b>5C. Broilers (line 57)</b>
82	<b>5D. Other table chickens - capons etc. (line 58)</b>
83	<b>5E. Turkeys (line 59)</b>
84	<b>5F. Ducks, geese and other poultry (line 60)</b>
	<b>6. Other livestock (used in lines 66, 67, 69 &amp; 71)</b>
85	<b>6A. Goats</b>
107	<b>6B. Deer (line 67)</b>
	<b>6C. Other animals &amp; miscellaneous livestock receipts (line 66)</b>
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 30. Missing Data Codes: Section F1**

Used in F lines 12, 17 to 19

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

**Table 31. Missing Data Codes: Section F2**

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

<b>Code</b>	<b>Description</b>
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 32. Missing Data Codes: Section G**

<b>Code</b>	<b>Description</b>
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 33. Integrated & Semi-Integrated Non-Agricultural Activity Codes**

<b>Code</b>	<b>Activity</b>
<b>100</b>	<b>Processing and Retailing of Farm Produce</b>
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
	<b>Management Agreements, Agri-environment Payments and other Subsidies</b>
	<b>Agri-Environment Schemes</b>
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)
222	UELS
223	OUELS
224	Transition Scheme
225	Glastir on own farm (non Glastir Common Land) (Wales only)
226	Glastir Common Land (Wales Only)
	<b>Project-Based Schemes</b>
251	Processing and Marketing Scheme
252	Rural Enterprise Scheme
253	Energy Crops Scheme
254	Vocational Training



## 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 33. Integrated & Semi-Integrated Non-Agricultural Activity Codes**

<b>Code</b>	<b>Activity</b>
	<b>Other Schemes</b>
262	Moorland Scheme
263	Habitat Scheme
264	Countryside Access Scheme
265	Nitrate Vulnerable Zone
	<b>Other Grants and Subsidies</b>
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
<b>299</b>	<b>Other Management Agreements</b>
<b>300</b>	<b>Rent and Wayleaves (nb. not including tourist accommodation)</b>
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
<b>400</b>	<b>Recreation</b> 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
<b>500</b>	<b>Tourist Accommodation and Catering</b>
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
<b>600</b>	<b>Trading, Manufacturing and Rural Crafts</b> (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 33. Integrated & Semi-Integrated Non-Agricultural Activity Codes**

<b>Code</b>	<b>Activity</b>
<b>700</b>	<b>Services</b>
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
755	Renewable heat initiatives
	<b>Single Payment Scheme</b>
810	Single Farm Payment
	<b>Leasing of SPS Entitlements</b>
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
<b>900</b>	<b>Other Miscellaneous Receipts (other receipts not included in subheadings below should be entered under aggregate code 900)</b>
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
<b>990</b>	<b>FMD distress donation</b>
<b>999</b>	<b>Total Output</b>

## SECTION K: FARMER & SPOUSE ACTIVITIES CODES

**Table 34. Missing Data Codes**

<b>Code</b>	<b>Description</b>
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 35. Income Range Codes**

<b>Code</b>	<b>Description</b>
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 36. 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
23	Spring beans	C67
24	Winter beans	C68
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, C128, C170, C171, C179, C180, C181, C235 plus any other vegetables grown under
62	Fresh vegetables – protected	
64	Strawberries – field scale	C217, C218
65	Strawberries – market garden	C217, C218
66	Strawberries - protected	C217, C218
68	Nursery stock	C112, C224, C225, C265
70	Flowers and ornamental plants – grown outdoors	C111, C113, C115, C116, C120, C121, C122, C123, C124, C125, C129
71	Flowers and ornamental plants – protected	C111, C113, C115, C116, C120, C121, C122, C123, C124, C125, C129

## SECTIONS M & P: GROSS & NET MARGIN CODES

**Table 36. Enterprise Codes**

Code	Description	Equivalent C or E Code
75	Top fruit	C190, C197, C202, C203, C204, C205, C222, C230, C238, C239, C240, C241, C242, C243,
76	Soft fruit	C214, C219, C220, C222, C232, C244
77	Mixed top and soft fruit – only to be used where two or more crops are grown on the same land	C222
78	Mushrooms	C126
79	Vineyard selling wine grapes	C223, C245
<i>Livestock enterprises may not correspond entirely with the codes used at Section E. Where a mixture of enterprises exist the enterprise that applies to two thirds of the throughput of animals should be applied. The codes referred to in Section E are those entered at column 1, lines 7, 23, 38, 45, 49, 53 to 60, 66, 67, 69 and 71.</i>		
80	Dairy cows	Line E7, column 1, codes 1, 2, 3, 4, 5, 6, 7
81	LFA suckler cows where entry in Section E line 74	Line E23, column 1, codes 10, 11, 12, 15, 114, 26
82	Lowland suckler cows entry in Section E line 12	Line E23, column 1, codes 18, 19, 20, 23, 26,
83	Dairy followers	Line E23, column 1, code 29
84	Store cattle production from purchased or transferred-in dairy bred calves	Line E23, column 1, codes 30, 31 and possibly 38 and 44
85	Fat cattle production from purchased or transferred-in dairy bred calves	Line E23, column 1, codes 33, 34, 35 and possibly 38 and 44
86	Fat cattle production from purchased or transferred-in weaned suckler bred calves or stores	Line E23, column 1, codes 41, 43 and possibly 42 and 44
87	Store cattle production from purchased or transferred-in weaned suckler bred calves or stores	Line E23, column 1, codes 40 and possibly 42 and 44
88	Veal production	Line E23, column 1, code 32
89	Other cattle enterprises	Line E23, column 1, code 38
101	Lowland breeding ewes where entry in Section E line 29	Line E38, column 1, codes 100, 101, 102
102	LFA breeding ewes	Typically less productive flocks on mountain / moorland where lambing percentage is usually (but not always) less than 100% Line E38, column 1, codes 103, 104, 105
103	LFA breeding ewes - other	Line E38, column 1, codes 103, 104, 105
104	Buying store lambs selling fat sheep	Line E38, column 1, code 63
105	Other sheep enterprises	Line E38, column 1, code 64
111	Breeding herds selling weaned pigs	Line E49, column 1, codes 65, 68, 71
112	Breeding herds selling fat pigs	Line E49, column 1, codes 66, 69, 71
113	Buying weaners selling fat pigs	Line E49, column 1, code 72
114	Contract rearing of pigs	Line E49, column 1, codes 2065, 2066, 2068, 2069, 2071, 2072
115	Other pig enterprises	Line E49, column 1, code 67, 70 and 73
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
<b>FAS 24 Column Headings</b>		<b>Equivalent FAS 24 Section Code</b>
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 37. Organic Status Type Codes\***

<b>Code</b>	<b>Description</b>
0	Conventional
1	In conversion
2	Organic
3	Conventional and organic combined

\*Applies also to codes recorded in Section E col. 33

**Table 38. Crop Irrigation Codes**

<b>Code</b>	<b>Description</b>
1	Crop not irrigated
2	Crop area partially irrigated
3	All crop area irrigated

## SECTION N: HOUSEHOLD INCOME CODES

**Table 39. Household Codes**

Used in column 1

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

**Table 40. 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 41. 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 42. 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 43. 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 44. 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 autoneers, 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 investment income
6	At least 50% of other household income from social and state pension payments
7	Less than 50% of other household income from any other single source
8	Nil

## SECTION R: TENANTED LAND CODES

**Table 45. 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 46. 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 47. 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 48. 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 49. 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 50 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 51 Cross Reference with other FAS 24 Sections**

<b>Code</b>	<b>Description</b>	<b>Additional Recording in FAS 24</b>
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
	<b>Entitlements to Single Payment Scheme</b>	
90	Moorland within SDA - normal	Section D, line 73 & Section G, line 94
92	Moorland within SDA - special	Section D, line 75 & Section G, line 96
94	Other land within SDA - normal	Section D, line 77 & Section G, line 98
96	Other land within SDA - special	Section D, line 79 & Section G, line 100
98	Outside SDA - normal / standard	Section D, line 81 & Section G, line 102
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

