

FARM BUSINESS SURVEY

2018/19

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
Farm company subsidiary	6
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	See FAS 23 (code book), Table 1 for definitions
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 6)	07	
Co-operator agreed to data added (1=Agreed 2=Declined 3=Not asked 4=Not being collected in Wales)	99	
FADN submitted (1=Yes 2=No)	100	
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	
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 See FAS 23 (code book), Table 10 for definitions	64	
River basin catchment area See FAS 23 (code book), Table 11 for definitions	65	
Joint character area See FAS 23 (code book), Table 2 for definitions	66	
CEH Code See FAS 23 (code book), Table 3 for definitions	70	
Membership of farm assurance scheme	67	
Membership of LEAF	69	
Contract Rearing See FAS 23 (code book), Table 12 for definitions	71	
Labour and machinery sharing See FAS 23 (code book), Table 13 for definitions	72	
Milling wheat proportion See FAS 23 (code book), Table 14 for definitions	73	
Sugar beet contracting for harvesting See FAS 23 (code book), Table 15 for definitions	74	
Succession questions:		
Would you be happy to respond See FAS 23 (code book), Table 17 for definitions	78	
Is there a nominated successor(s) See FAS 23 (code book), Table 17a for definitions	79	
From a farming background See FAS 23 (code book), Table 17b for definitions	80	
If no successor, what is the future plan See FAS 23 (code book), Table 17c for definitions	120	

Cont.

A GENERAL CHARACTERISTICS (cont.)

		Hectares (to 2 dec. places)	
Total main products and set-aside (C299 + C422, col. 21)		15	
Grass, fodder crops, rough grazing (C420 col. 21)		16	
Utilised Agricultural Area (A15 + A16)		17	
Woodland		18	
Other areas (buildings, roads, water, household gardens, area not used for agriculture)		19	
TOTAL AREA (A17 + A18 + A19)		20	
Adjusted rough grazing (sole occupation)		21	
Adjusted grazing rights (shared)		22	
Total Adjusted Area (A17 - C404 col. 21 + A21)		23	
Area actually irrigated		24	
Area under glass, heated		25	
Area under glass, not heated		26	
Division of total area by tenure status	Owner occupied	Utilised agricultural area	27
		Woodlands and other areas	28
	Full Agricultural Tenancy	Utilised agricultural area	29
		Woodlands and other areas	30
	Farm Business Tenancy & similar informal agreements (including for less than 1 year)	Utilised agricultural area	47
		Woodlands and other areas	48
	Contract farming agreement	Utilised agricultural area	49
		Woodlands and other areas	50
	Share farming agreement (give area even if not on this farm)	Utilised agricultural area	51
		Woodlands and other areas	52
Area eligible for basic payment including set-aside		68	
Total area (A20) of the farm within	a Nitrate Vulnerable Zone %	61	
	a Moorland Area	42	
	a National Park	1 = 100% of land in National Park 2 = More than 50% land in National Park 3 = Less than 50% area in National Park 4 = No land in National Park	121
		Which National Park See FAS 23 (code book), Table 8.1 for code definitions	122
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 <i>Enter zero if not available</i>		54	
Total area of land in the SDA		55	
Total unused common land		77	
Utilised agricultural area (UAA) registered with a certification body as fully organic (Exclude land in conversion, A57)		56	
Utilised agricultural area registered with a certification body as in conversion to organic		57	
Natura 2000 - UAA in eligible area for payments: 1 = Some but less than 50%; 2 = More than 50%; 3 = None		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 glass 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
GCSE or equivalent	1
A level or equivalent	2
College / National Diploma / certificate	3

Degree	4
Postgraduate qualification	5
Apprenticeship	6
Other	9

FADN Education Code

Practical experience	1
Partly trained	2
Fully trained	3

Gender Codes

Male	1
Female	2

Line Code	Duty Code	Year of Birth	Numbers	Time Worked Annually (hours)	Gross Wages and Salaries		Education Code	Gender Code	FADN Education code	Total Management	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	10	11	hrs	hrs	

WHOLLY OR MAINLY UNPAID LABOUR

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

PAID LABOUR (INCLUDING WHOLLY PAID FAMILY LABOUR)

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

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

	18										
Farmer (duty codes 1, 2 or 9)	19										
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 vegetables / 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

Use on Farm

Description	Crop Code				Opening Valuation		Revenue				Used on Farm				Closing Valuation		Adjustment (+ or -) 30+34+36+28-26	Internal transfers of processed farm output to Section I
	Product Code #	Type Code	Missing Data Code	Revenue Code	Tonnes (to 1 dec.)		Tonnes (to 1 dec.)		Tonnes (to 1 dec.)		Tonnes (to 1 dec.)		Tonnes (to 1 dec.)		£	£		
					25	26	29	30	33	34	35	36	27	28				
					£	£	£	£	£	£	£	£	£	£				
	9	4	0															
	9	4	0															
	9	4	0															
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	9	4	0															
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	9	4	0															
	9	4	0															
Total Main Products	299	9	0	0														

* See FAS 23 (code book), Tables 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			Tonnes (to 1 dec.)	Tonnes / ha	Tonnes (to 1 dec.)	£
					Hectares	Hectares	Hectares	Hectares						
					21	22	43	44	23	24	27	28		
Total Main Products	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				
						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							
Total Temp. Grass		402	1							
Permanent grass	Hay	428	1							
	Silage	429	1							
	Grazing	430	1							
Total Perm. Grass		403	1							
Rough grazing		404	1							
Rotational 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 rotational fallow & including voluntary set aside		424	0	0						
Total By-Products and Forage		420	0	0						
Cultivations (labour and machinery only)		411	0	4						
Excluded from UAA	Bare land hired for less than 1 year	412	0	0						
	Forage hired for less than 1 year	413	0	0						
FADN Temp. Grass		431	1							
FADN permanent pasture		432	1							

* 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					
PROFIT ON SALE OF MACHINERY, GLASSHOUSES AND PERMANENT CROPS								
Machinery and equipment		70	0					
Glasshouses		71	0					
Permanent crops		72	0					
Revision to EU payment debtors and/or repayment of EU payments	+ or -	85	0					

D2 ENTITLEMENTS TO BASIC PAYMENT SCHEME

Missing Data Codes (BPS only)

Actual data 1
 Number of entitlements estimated 2

	Item Code	Missing Data Code	Opening Valuation (Number)	Closing Valuation (Number)	Number Purchased	Number Sold	Leased-In (Hectares)	Leased-Out (Hectares)
			1	2	3	5	6	7
			Moorland within SDA	90				
Other land within SDA - normal	91							
Outside SDA	92							
Young Farmers	93							

Revision of BPS data for 2017/18

Missing Data Codes

Original data accurate 1
 Correct data now available 2

	MDC	2017/18 FBS figures		2017/18 revised actual figures	
		Nos./Area	£	Nos./Area	£
		1	2	3	4
Moorland within SDA - normal	94				
Other land within SDA - normal	95				
Outside SDA - normal / standard	96				
Payment to young farmers	97				
Greening payments	98				

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.	No.	Qty./No.	£	Qty./No.	£	No.	£	Qty./No.	£
					1	33	2	25	3	4	5	6	7	8
DAIRY														
Whole milk (quantities in hectolitres)	01													
Milk products (quantities in hectolitres of milk equivalent)	02													
Breeding bulls for use with the dairy herd (one year and over)	03													
Dairy cows	04													
Dairy calves	05													
Milk quota / super levy (quantities in hectolitres) (a)	06													
Leased milk quota (hectolitres)	08													
Disease Compensation and insurance receipts for consequential losses	77													
Miscellaneous revenue from dairy enterprise	87													
Total (lines 01 to 06 + 08 + 77 + 87)	07													
OTHER CATTLE														
Breeding bulls for use with the beef herd (one year and over)	10													
Beef cows	LFA	74												
	Lowland	12												
Heifers in calf (rearing)	Dairy	13												
	Beef	14												
Fat cattle excluding veal calves	15													
Other cattle	Male (excluding bulls)	16												
	Female	17												
Other cattle	Male	18												
	1 to 2 years	19												
Other cattle under 1 year	For slaughter as calves	20												
	Other cattle and bull calves	21												
Miscellaneous revenue from other cattle enterprise	88													
Disease Compensation and insurance receipts for consequential losses	78													
Total (lines 10 to 21 + 74 + 78 + 88)	23													
TOTAL CATTLE (lines 07 + 23)	27													

(a) Col. 2 (only) should cover leased and owned quota.
 * See FAS 23 (code book), Table 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	Male (excluding bulls)	16										
	Female	17										
Other cattle	Male (including bull beef)	18										
	Female	19										
Other cattle under 1 year	For slaughter as calves	20										
	Other cattle and bull calves	21										

Opening and closing numbers and values of females over 2 years to be split between fattening and breeding		Opening Valuation				Purchases		Closing Valuation	
		Qty./No.	£	Qty./No.	£	Qty./No.	£	Qty./No.	£
		3	4	5	6	9	10		
2 year plus plus	Breeding females	93							
	Fattening females	94							

Item Code	Revenue Including Casualties, but excluding Deaths		Transfers Out (+)		Farmhouse Consumption and Benefits in Kind		Used on Farm	Breeding Livestock Stock Appreciation	Enterprise Output excl. BLSA (10+12+14 to 16-4-6-8-19) or Depreciation	Average Nos. for Accounting Period (to 1 decimal place)	Average numbers (farmer owned) on agistment	Average number of third party owned stock in column 18, being contract reared or in on agistment	Revenue from third party owned stock being contract reared or in on agistment included in column 12. Revenue on Section C3 should be recorded against the livestock types there
	Qty/No.	£	No.	£	No.	£	£	£	£	No.	No.	No.	£
	11	12	13	14	26	15	16	19	20	18	21	31	32
01													
02													
03									depreciation (+/-)				
04									depreciation (+/-)				
05													
06		-											
08													
77													
87													
07									EO				
10													
74													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
88													
78													
23													
27													

	Qty/No.		£		No.		£	
	27	28	29	30				
13								
14								
16								
17								
18								
19								
20								
21								

Average Nos. for Accounting Period (to 1 decimal place)
No.
18

93													
94													

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	Internal transfers of processed farm output to Section I
			34	35	36	37	38	39	60
DAIRY									
Whole milk (quantities in hectolitres)	01								
Milk products (quantities in hectolitres of milk equivalent)	02								
Breeding bulls for use with the dairy herd (one year and over)	03								
Dairy cows	04								
Dairy calves	05								
Milk quota / super levy (quantities in hectolitres) (a)	06								
Leased milk quota (hectolitres)	08								
Disease Compensation and insurance receipts for consequential losses	77								
Miscellaneous revenue from dairy enterprise	87								
Total (lines 01 to 06 + 08 + 77 + 87)	07								
OTHER CATTLE									
Breeding bulls for use with the beef herd (one year and over)	10								
Beef cows	LFA	74							
	Lowland	12							
Heifers in calf (rearing)	Dairy	13							
	Beef	14							
Fat cattle excluding veal calves	15								
Other cattle 2 yrs and over	Male (excluding bulls)	16							
	Female	17							
Other cattle 1 to 2 years	Male	18							
	Female	19							
Other cattle under 1 year	For slaughter as calves	20							
	Other cattle and bull calves	21							
Miscellaneous revenue from other cattle enterprise	88								
Disease Compensation and insurance receipts for consequential losses	78								
Total (lines 10 to 21 + 74 + 78 + 88)	23								
TOTAL CATTLE (lines 07 + 23)	27								

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

	Number of animals for further breeding/rearing	Value of animals for further breeding/rearing
Opening and closing numbers and values of females over 2 years to be split between fattening and breeding	36	37
2 year plus plus		
Breeding females	93	
Fattening females	94	

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.	No.	Qty./No.	£	Qty./No.	£
1	33		2	25	3	4	5	6	7	8
SHEEP										
Rams and ram hogs (6 months and over)			28							
Ewes and shearlings (one year and over)	LFA		75							
	Lowland		29							
Ewe hogs (6 months and less than 1 year to be used for breeding)			32							
Fat lambs and hoggets under 1 year			33							
Store lambs under 1 year			34							
Other sheep 1 year and over			35							
Wool (quantity in kilos)			36							
Sheep subsidies & grants due			37							
Disease Compensation and insurance receipts for consequential losses			79							
Miscellaneous revenue from sheep enterprise			89							
Total Sheep			38							
PIGS										
Boars			42							
Breeding sows (including gilts which have farrowed)			43							
Sows for slaughter			44							
Gilts in pig			50							
Maiden gilts			51							
Fat pigs / finished pigs			45							
Store pigs 20 kgs and over			46							
Piglets / weaners (under 20 kgs)			47							
Other pig subsidies and grants due			83							
Disease Compensation and insurance receipts for consequential losses			80							
Miscellaneous revenue from pig enterprise			90							
Total Pigs			49							
POULTRY										
Hens eggs (quantity in dozen)			53							
Hens including pullets on point of lay, cocks and cull hens			54							
Pullets one week to point of lay			55							
Chicks less than one week			56							
Broilers			57							
Other table chickens			58							
Turkeys			59							
Ducks, geese and other poultry			60							
Disease Compensation and insurance receipts for consequential losses			81							
Miscellaneous revenue from poultry enterprise			91							
Total Poultry			62							
OTHER LIVESTOCK										
Horses for breeding (farmer owned)			84							
Other horses (farmer owned)			85							
Horses owned by third party			86							
Miscellaneous revenue from breeding horse enterprise			92							
Deer			67							
Breeding female goats			69							
Other goats (including kids)			71							
Other animals and miscellaneous livestock receipts			66							
Disease Compensation and insurance receipts for consequential losses			82							
TOTAL (lines 38 + 49 + 62 + 66 + 67 + 69 + 71 + 82 + 84 + 85 + 86 + 92)			70							

* See FAS 23 (code book), Table 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	Internal transfers of processed farm output to Section I
				34	35	36	37	38	39	60
SHEEP										
Rams and ram hogs (6 months and over)	28									
Ewes and shearlings (one year and over)	75									
LFA										
Lowland	29									
Ewe hogs (6 months and less than 1 year to be used for breeding)	32									
Fat lambs and hoggets under 1 year	33									
Store lambs under 1 year	34									
Other sheep 1 year and over	35									
Wool (quantity in kilos)	36									
Sheep subsidies & grants due	37									
Disease Compensation and insurance receipts for consequential losses	79									
Miscellaneous revenue from sheep enterprise	89									
Total Sheep	38									
PIGS										
Boars	42									
Breeding sows (including gilts which have farrowed)	43									
Sows for slaughter	44									
Gilts in pig	50									
Maiden gilts	51									
Fat pigs / finished pigs	45									
Store pigs 20 kgs and over	46									
Piglets / weaners (under 20 kgs)	47									
Other pig subsidies and grants due	83									
Disease Compensation and insurance receipts for consequential losses	80									
Miscellaneous revenue from pig enterprise	90									
Total Pigs	49									
POULTRY										
Hens eggs (quantity in dozen)	53									
Hens and pullets in lay, cocks and cull hens	54									
Pullets one week to point of lay	55									
Chicks less than one week	56									
Broilers	57									
Other table chickens	58									
Turkeys	59									
Ducks, geese and other poultry	60									
Disease Compensation and insurance receipts for consequential losses	81									
Miscellaneous revenue from poultry enterprise	91									
Total Poultry	62									
OTHER LIVESTOCK										
Horses for breeding (farmer owned)	84									
Other horses (farmer owned)	85									
Horses owned by third party	86									
Miscellaneous revenue from breeding horse enterprise	92									
Deer	67									
Breeding female goats	69									
Other goats (including kids)	71									
Other animals and miscellaneous livestock receipts	66									
Disease Compensation and insurance receipts for consequential losses	82									
TOTAL (lines 38 + 49 + 62 + 66 + 67 + 69 + 71 + 82 + 84 + 85 + 86 + 92)	70									

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

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

F1 COSTS

Missing Data Codes

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

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

LABOUR

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

MACHINERY

Contract work	75	0								
Machinery rental	76	0								
Machinery and equipment valuation etc.	07	0								
Machinery and equipment repairs	08	0								
Derv/petrol	86	0								
Tractor diesel	87	0								
Oils	88	0								
Other fuels	102	0								
Total - Vehicle fuels and oil (86 + 87 + 88 + 102)	09	0								
Glasshouse valuation etc.	10	0								
Permanent crops valuation etc.	11	0								
Car mileage expenses (if not included in codes 7, 8, 9)	12									

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

CROP COSTS

Seeds and young plants	27	0								
Fertilizers (including row 106 below)	28	0								
Slurry, farm yard manure and other organic fertilisers	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+90+91+92+93+94)	36	0								
Water for all purposes	37	0								
Insurance (excl. labour and farm buildings)	38	0								
Bank charges	42	0								
Professional fees	43	0								
Vehicle Tax	72	0								
Other general farming costs	73	0								
TOTAL COSTS BEFORE LAND (lines 1 to 43 (except 17, 18 and 19) + 72 to 75)	45	0								

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

F2 COSTS

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

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

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

LAND AND PROPERTY CHARGES

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

OCCUPIER'S EXPENSES

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

INTEREST PAYMENTS AND BORROWINGS

		Opening Balance Outstanding	Gross interest less refunds	Interest Repayments	Closing Balance Outstanding				
Long and medium term loans	65								
Total short term loans and debts	66								
Total Loans (lines 65 + 66)	67								

SPECIFIC COSTS FOR HORTICULTURAL HOLDINGS ONLY

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

HISTORIC COST DEPRECIATION

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

F3 Fertiliser Quantities

Missing Data Codes

Data complete	1
Estimated (excluding calculator)	2
No fertiliser usage (genuine zero)	3
Not collected in Wales	4
Fertiliser calculator used	5

	Code	Description
Have you completed the fertiliser calculation for FBS submission? (response entered at row 300)	0	Not submitted
	1	Completed return

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, 4=N/A
Q2	Do you use soil nutrient software packages to help determine fertiliser applications?	1= No, 2=Yes, 3=N/A
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
Q7	Which of the following describes the main source of crop and forage nutrient planning for your farm (whether fertiliser was applied or not):	1 = Own advice (not FACTS qualified), including informal arrangements, where neighbouring farmers apply fertiliser using their own recommendations 2 = Own advice (FACTS qualified), including informal arrangements, where neighbouring farmers (FACTS qualified) apply fertiliser using their own recommendations 3 = Independent FACTS qualified advisor 4 = Supplier of fertiliser (FACTS qualified adviser) 5 = Not applicable because no UAA on farm

	Item Code	Missing Data Code	Q1	Q2	Q3	Q4	Q5	Q7
			N	P	K			
			1	2	3	4	5	7
Fertcalc completion data	300							
General question responses	95							
Total N, P and K per farm (rows 105+98)	96							
N, P and K per hectare ^(a)	97							
Inorganic N, P and K per farm	105							
Organic N, P and K per farm (rows 101+99)	98							
of which:								
FYM/Slurry (home produced/imported/purchased)	101							
other organic products/materials (eg biosolids)	99							
Digestate from on-farm anaerobic digestion (part of row 99)	103							
Digestate from off-farm anaerobic digestion (part of row 99)	104							

(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										

F3 Fertiliser Quantities (cont.)

Missing data codes	
Data complete	1
Estimated (excluding calculator)	2
No fertiliser usage (genuine zero)	3
Not collected in Wales	4
Fertiliser calculator used	5

Application methods	
Fresh FYM	1
Old/Stored FYM	2
Airborne slurry applications	3
Surface applications	4
Sub- surface applications	5

			Loose housed System (FYM)				Cubicles/Kennels (FYM based)							
			Average Number	% of time housed	Proportion exported	Application method	Volume excreta	Volume straw	Average Number	% of time housed	Proportion exported	Application method	Volume excreta before straw	Volume straw
						code	before straw					code	before straw	
		MDC	1	2	3	4	5	6	7	8	9	10	11	12
CATTLE														
Breeding bulls for dairy herd (1 yr +)		120												
Dairy cows		121												
Breeding bulls for beef herd (1yr +)		122												
Beef	LFA	123												
cows	Lowland	124												
Heifers	Dairy	125												
in calf	Beef	126												
Other	Male (excluding bulls)	127												
cattle >2yr	Female	128												
Other	Male	129												
cattle 1-2	Female	130												
Cattle	Calves for slaughter	131												
under 1yr	Other cattle and bull calves	132												
SHEEP														
Rams and ram hogs (6mth +)		133												
Ewes and	LFA	134												
Shearlings (1yr +)	Lowland	135												
Ewe Hoggs for breeding (6-12 mths)		136												
Store lambs under 1 yr		137												
Other sheep 1 yr and over		138												
PIGS														
Boars		139												
Breeding sows and gilts		140												
Sows for slaughter		141												
Gilts in pig		142												
Maiden gilts		143												
Store pigs (20 kg +)		144												
Piglets/Weaners (under 20 kg)		145												
POULTRY														
Hens/Pullets in lay, cocks and culls		146												
Pullets (1 week to p.o.L)		147												
Broilers		148												
Other table chickens		149												
Turkeys		150												
Ducks, Geese and other poultry		151												
Horses for breeding (farmer owned)		152												
Other horses (farmer owned)		153												
Horses owned by third party		154												
Deer		155												
Breeding female goats		156												
Other Goats inc kids		157												
Imported slurry	Cattle	158												
Imported slurry	Pig	159												
Imported FYM	Cattle	160												
Imported FYM	Sheep	161												
Imported FYM	Pig	162												
Imported FYM	Hens	163												
Imported FYM	Broilers	164												

Slurry litter							Nutrients at end of housing kg/year total nutrient			Nutrients available after storage and application kg/year total nutrient		
Average Number	% of time housed	Proportion exported	Application method	Volume excreta	After dilution factor	Volume straw	Nitrogen	Phosphate P2O5	Potash K2O	Nitrogen	Phosphate P2O5	Potash K2O
13	14	15	16	17	18	19	20	21	22	23	24	25
120												
121												
122												
123												
124												
125												
126												
127												
128												
129												
130												
131												
132												

133												
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136												
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139												
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142												
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145												

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156												
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159												

160												
161												
162												
163												
164												

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										
Crop	04	0								
Other	06	0								
Total Buildings (lines 02 to 06)	31	0								
Drainage	92	0								
Other improvements, works and services	10	0								
Total Improvements (lines 10 + 92)	32	0								
Total Landlord-type Capital (lines 01 + 29 to 32 + 38)	12	0								
Machinery	15	0								
Glasshouses	13	0								
Permanent crops	14	0								
Livestock	16	0								
Debtors - livestock subsidies	89	0								
Debtors - crop subsidies	90	0								
Debtors - all other	91	0								
Suspended debtors	93	0								
EU subsidy debtors (SPS and EU modulation refunds)	107	0								
Short term loans and deposits	21	0								
Cash at bank	22	0								
Cash in hand	23	0								
Miscellaneous business assets	24	0								
Off-farm grain storage	106	0								
Crops	25	0								
Forage	26	0								
Cultivations	27	0								
Stores	28	0								
Other quotas (e.g. sugar beet contract entitlement)	37	0								
ENTITLEMENTS TO BASIC PAYMENT SCHEME										
Moorland within SDA	110	0								
Other land within SDA - normal	111	0								
Outside SDA	112	0								
Payment for young farmers	113	0								
Total Tenant-type Capital (lines 13 to 16 + 21 to 28 + 37 + 89 to 91 + 93 to 113)	18	0								
TOTAL ASSETS (lines 12 + 18)	33	0								

G2 LIABILITIES

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

G3 NET WORTH RECONCILIATION

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

I MISCELLANEOUS INCOME FROM AGRICULTURE RELATED AND INTEGRATED DIVERSIFIED ACTIVITIES

Activity Code*	Output	Value of energy used on farm	Value of feed in tariff (FTT) and renewable heat incentive (RHI)	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	Course 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	101	102	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																										
Basic Payment Scheme																										
Rents for farmhouse, cottage and buildings																										
Recreation																										
Tourist accommodation and catering																										
Rural crafts	600																									
Hirework																										
Other miscellaneous receipts																										
Power Generating																										
Total (to H4)	999																									

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

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

(WALES ONLY) K FULLY INDEPENDENT ACTIVITIES OF FARMERS AND SPOUSE

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

Missing Data Codes

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

Income Range Codes

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

For negative income, the corresponding negative codes apply

	Item Code	Missing Data Code	Farmer	Spouse	Farmer and Spouse
			1	2	3
Hours worked annually	03				
Employment	04				
Self-employment + or -	05				
Investments + or -	06				
Pensions	07				
Social payments + or -	08				
Other income n.e.s. + or -	09				
Net income from green energy technologies	11				
Total (lines 04 to 09 plus 11) + or -	10				

For later research use only

	Item Code	1
Respondent	300	

- 1 Completed return
- 2 Farm not approached because not suitable for module
- 3 Farm not approached – not selected or other reason
- 4 Farm approached but refused

M1 ENTERPRISE OUTPUT, VARIABLE COSTS, GROSS MARGIN

Organic Status Type Codes

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

Crop Irrigation Codes

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

	Item Code	1
Respondent	300	

- 1 Completed return
- 2 Farm not approached because not suitable for module
- 3 Farm not approached – not selected or other reason
- 4 Farm approached but refused

Enterprise Code*	Organic Status Type Code					
CROP ENTERPRISE OUTPUT		Item Code				
Crop area (ha) (C2 col 21 or 22)		01				
Total production of current crop (to 1 dec.) (C2 col 23)		02				
Closing valuation (C2 col 28)		03				
Revenue excluding subsidies (C2 col 30)		04				
Farmhouse consumption and benefits in kind (C2 col 32)		05				
Feed used on farm (C2 col 34)		06				
Area payments and other subsidies (C2 col 40)		07				
Crop enterprise output (C1 line 299, col 42; C2 line 299, col 41; C2 line 422, col 41; C3 line 420, col 41)		08				
Output from straw, sugar beet tops and other by-products (part C3, col 41)		09				
Crop Irrigation Code		32				
LIVESTOCK ENTERPRISE OUTPUT						
Average numbers (E col 18)		10				
Grazing Livestock Units		27				
Forage area (ha)		11				
Livestock enterprise output (E rows 7, 23, 38, 49, 62, col 20)		12				
of which: livestock depreciation		29				
Output from milk, wool or eggs		30				
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 output		39				
Milk quota revenue/costs		40				
Trading livestock purchases/transfers in		41				
OTHER ENTERPRISE OUTPUT						
Other enterprise output (I col 1)		13				
VARIABLE COSTS (ALL ENTERPRISES)						
Concentrated feedingstuffs (horses, cattle, sheep and goats) (from F row 17, col 8 or 9)		14				
Concentrated feedingstuffs (pigs) (from F row 18, col 8 or 9)		15				
Concentrated feedingstuffs (poultry and other small livestock) (from F row 19, col 8 or 9)		16				
Coarse fodder excl. rent for grazing or forage land rented for less than one year (part F row 21, col 8 or 9)		17				
Vet. and medicine (from F row 22, col 8 or 9)		18				
Other livestock costs (from F row 23, col 8 or 9)		19				
Seeds and young plants (from F row 27, col 8 or 9)		20				
Fertilizers (from F row 28, col 8 or 9)		21				
Crop protection (from F row 29, col 8 or 9)		22				
Other crop costs (excl. rent for bare land rented for less than 1 year) (from F row 30, col 8 or 9)		23				
Enterprise specific heating fuel (part of F row 36, col 8 or 9)		24				
Fuel for crop drying and chilling		28				
Total variable costs (lines 14 to 24 + 28)		25				
GROSS MARGIN (ALL ENTERPRISES) (line 8, 9, 12 or 13 minus line 25)		26				

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

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

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

10						
27						
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22						
23						
24						
28						
25						
26						

M2 FIXED COSTS AND NET MARGIN

Organic Status Type Codes

Conventional	0
In conversion	1
Organic	2

	Item Code	1
Respondent	300	

- 1 Completed return
- 2 Farm not approached because not suitable for module
- 3 Farm not approached – not selected or other reason
- 4 Farm approached but refused

Enterprise Code*						
Organic Status Type Code						
FIXED COSTS (AGRICULTURAL ENTERPRISES)						
Labour	Item Code					
Wages and social security - paid (from F row 1, col 8 or 9)	51					
Wages and social security - unpaid (from F row 2, col 8 or 9)	52					
Machinery						
Contract work (from F row 75, col 8 or 9)	53					
Machinery rental (from F row 76, col 8 or 9)	54					
Machinery and equipment valuation etc. (from F row 07, col 8 or 9)	55					
Machinery and equipment repairs (from F row 08, col 8 or 9)	56					
Machinery and vehicle fuels and oil (from F row 08, col 8 or 9)	57					
Glasshouse valuation etc. (from F row 10, col 8 or 9)	58					
Permanent crops valuation etc. (from F row 11, col 8 or 9)	59					
Car mileage expenses (from F row 12, col 8 or 9)	60					
General Farming Costs						
Electricity (from F row 35, col 8 or 9)	61					
Water for all purposes (from F row 37, col 8 or 9)	62					
Insurance (excl. labour and farm buildings) (from F row 38, col 8 or 9)	63					
Bank charges (from F row 42, col 8 or 9)	64					
Professional fees (from F row 43, col 8 or 9)	65					
Vehicle tax (from F row 72, col 8 or 9)	66					
Residual heating fuel (part of F, row 36, col 8 or 9)	67					
Other general farming costs (from F row 73, col 8 or 9)	68					
Total Fixed Costs before Land (lines 51 to 68)	69					
Land and Property Charges						
Tenant-type repairs and current upkeep of land (from F row 46, col 8 or 9)	70					
Rates and similar charges (from F row 47, col 8 or 9)	71					
Gross rent (FBT / FAT) (from F row 48, col 8 or 9)	72					
Land rented in for less than 1 year (from F rows 84 & 85, col 8 or 9)	73					
Rental equivalent for land farmed on contract (from F row 74, col 8 or 9)	74					
Imputed rent on tenant's improvements (from F row 49, col 8 or 9)	75					
Rental value (owner-occupiers) (from F row 50, col 8 or 9)	76					
Total land expenses (lines 70 to 77)	77					
Rent paid to trigger BPS entitlements	87					
Total Fixed Costs (lines 69 + 77+87)	78					
NET FARM INCOME (ALL ENTERPRISES) (line 26 minus line 78)	79					
Farmer unpaid (from B row 19, col 7)	80					
Spouse unpaid (from B row 20, col 7)	81					
Manager's managerial input (from B row 21, col 6)	82					
NET MARGIN (ALL ENTERPRISES) (line 79 minus lines 80 to 81 plus line 82)	83					
SPECIFIC COSTS FOR HORTICULTURAL HOLDINGS ONLY						
Marketing charges (from F row 68, cols 2-4-5)	84					
Packing materials (from F row 69, cols 1+2+3-4-5-6)	85					
Horticultural sundries (from F row 70, cols 1+2+3-4-5-6)	86					

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

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

Item Code						
51						
52						

53						
54						
55						
56						
57						
58						
59						
60						

61						
62						
63						
64						
65						
66						
67						
68						

69						
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70						
71						
72						
73						
74						
75						
76						
77						
87						
78						

79						
80						
81						
82						

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

84						
85						
86						

(WALES ONLY) 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
		1
Principal farmer	91	
Spouse of principal farmer	92	
Unpaid partner	93	
University / college students	94	
other adults below pension age	95	
other adults of pension age	96	

For later research use only

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

R TENANTED LAND DATA

Agreement Codes (col 1)

Full agricultural tenancy with BPS entitlement	1
Farm business tenancy with BPS entitlement	2
Informal FBT's with BPS entitlement	12
Licence for grazing and / or mowing only with BPS entitlement	3
Any other agreement or arrangement with BPS entitlement	4
Leasing in of BPS entitlements	5
Contract farming agreement (with/without BPS entitlements)	6
Full 1986 Agricultural Tenancy without BPS entitlements	7
Farm Business Tenancy without BPS entitlements	8
Informal FBT's without BPS entitlements	22
A license for grazing and/or mowing only without BPS entitlements	9
Any other agreement or arrangement without BPS entitlements	10

Missing Data Codes

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

Type of Payment (col 6)

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

Line Code Missing Data Code	Agricultural and Non-Agricultural Agreements										Agricultural Agreements				Non-Agricultural Agreements		Cost of land only agreements (FAT and FBT's only)
	Agreement Code	Length of Term (months)	Start Date (if known)	Area (ha, 2 dp)	Rent (£)	Type of Payment	Rent in Previous Year (£)	Rent Review Code	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	
	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																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	

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*

Missing Data Codes:

BPS (rows 120 to 124)	Actual data	1
	Area estimated	2
	Claim estimated	3
	Area and claim estimated	4
EFA (rows 130 to 134, 138 to 141)	Actual data from BPS claim statement and only EFA that is being used for that claim is to be recorded.	1
	Estimated data -record actual areas where known, such as Data not available and not possible to calculate	2 3
	Farm exempt from EFA rules	4
	This feature not used to meet EFA requirement [area will be zero]	5
	Not applicable in EU region	9

Greening Administrative Information code (col. 5)

NA	0
Farm eligible for greening requirement.	1
Organic holding automatically complies.	2
Holding exempt.	4

	Code	MDC	Due for Current Year		
			Number / Area	£	Greening Administrative Information code
			3	4	5
Payment for dairy cows made under the BSE Compensation Order	30				
Payment for beef cows made under the BSE Compensation Order	31				
BSE Offspring Cull	52				
TB Disease Compensation	86				
Sugar levy refund	111				
BPS Financial Discipline Refund	135				
SFP - historic revisions for underpaid common grazings	137				
Red Meat benchmarking scheme - Wales only	146				
Countryside Productivity grant	147				
LEADER grant	148				
	Moorland within SDA	120			
	Other land within SDA - normal	121			
	Outside SDA	122			
	Payment to young farmers	123	No. of entitlements		
	Greening payment	124			
	of which:				
	Crop diversification (i.e. eligible arable area)	125			
	Permanent grassland	126			
	of which:				
	Environmentally sensitive permanent grassland in Natura 2000	128			
	Environmentally sensitive permanent grassland outside Natura 2000	129			
Entitlements to Basic Payment Scheme	Ecological Focus Area	127			
	Land lying fallow	130			
	Landscape features	131			
	Landscape features - Hedges (single sided)	138			
	Landscape features - Hedges (double sided)	139			
	Buffer strips and margins	132			
	Areas of catch crops or green cover crops	133			
	Areas with nitrogen fixing crops	134			
	Short rotation copice (Wales only)	140			
	Afforested areas used to claim Single Payment in 2008 (Wales only)	141			
	Stone walls (single sided) which apply in Wales only	144			
	Stone walls (double sided) which apply in Wales only	145			

* 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				Sales (incl. items sold for scrap)		Gross Expenditure Less Sales (2+4-6)	Of Which		Grants Received	Opening Valuation	Closing Valuation	Revaluation	Depreciation		
		New		Used		No.	£		Capital Value of New Leases	Capital Value of Hire Purchase Contracts							
		No.	£	No.	£											£	£
		1	2	3	4											5	6
Cars, trucks, vans, all-terrain vehicles and motorcycles	01																
Lorries	02																
Tractors	03																
Other machinery	04																
of which: cultivating	06																
harvesting	07																
other	08																
green technology	09																
Total	05																

T2 Accumulated depreciation

	Code	Opening cost estimate	Accumulated depreciation to date	Historic OV	Purchases	Sales	Subsidies	Historic Depreciation in current year	Historic CV
		1	2	3	4	5	6	7	8
Machinery	10								
Total buildings	11								
Total improvements	12								
Permanent crops	16								
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 VAT paid on current expenses	03
exempt farms only VAT paid on fixed equipment	04

H4 CALCULATION OF NET FARM INCOME AND FARM BUSINESS INCOME

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

X

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

FARM BUSINESS SURVEY

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

2018/19

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 COUNTY, UA, OR REGIONMETROPOLITAN COUNTY					
Code	Name	Code	Name	Code	NUTS3_2013	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	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	9	824	UKH24	Bedford
				9	825	UKH25	Central Bedfordshire
				12	812	UKH12	Cambridgeshire
				22	834	UKH34	Essex Haven Gateway
				22	835	UKH35	West Essex
				22	836	UKH36	Heart of Essex
				22	837	UKH37	Essex Thames Gateway
				26	823	UKH23	Hertfordshire
				33	815	UKH15	Norwich & East Norfolk
				33	816	UKH16	North & West Norfolk
				33	817	UKH17	Breckland & South 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	60	931	UKI31	Camden & City of London
				60	932	UKI32	Westminster
				60	933	UKI33	Kensington and Chelsea & Hammersmith and Fulham
				60	934	UKI34	Wandsworth
				61	941	UKI41	Hackney & Newham
				61	942	UKI42	Tower Hamlets
				61	943	UKI43	Haringey & Islington
				61	944	UKI44	Lewisham & Southwark
				61	945	UKI45	Lambeth
				62	951	UKI51	Bexley & Greenwich
				62	952	UKI52	Barking and Dagenham & Havering
				62	953	UKI53	Redbridge & Waltham Forest
				62	954	UKI54	Enfield
				63	961	UKI61	Bromley
				63	962	UKI62	Croydon
		63	963	UKI63	Merton, Kingston upon Thames & Sutton		
		64	971	UKI71	Barnet		
		64	972	UKI72	Brent		
		64	973	UKI73	Ealing		
		64	974	UKI74	Harrow & Hillingdon		
		64	975	UKI75	Hounslow & Richmond upon Thames		
		8	South East	11	1013	UKJ13	Buckinghamshire
				21	1022	UKJ22	East Sussex
				24	1035	UKJ35	South Hampshire
				24	1036	UKJ36	Central Hampshire
				24	1037	UKJ37	North Hampshire
				29	1043	UKJ43	Kent Thames Gateway
				29	1044	UKJ44	East Kent
				29	1045	UKJ45	Mid Kent
				29	1046	UKJ46	West Kent
				38	1014	UKJ14	Oxfordshire
				43	1025	UKJ25	West Surrey
				43	1026	UKJ26	East Surrey
				45	1027	UKJ27	West Sussex (South West)
				45	1028	UKJ28	West Sussex (North East)
				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_2013	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	462	UKD62	Cheshire East		
								13	463	UKD63	Cheshire West and Chester		
								48	412	UKD12	East Cumbria		
								16	411	UKD11	West Cumbria		
								30	444	UKD44	Lancaster & Wyre		
		30	445					UKD45	Mid Lancashire				
		30	446					UKD46	East Lancashire				
		30	447					UKD47	Chorley & West Lancashire				
		65	433					UKD33	Manchester				
		65	434					UKD34	Greater Manchester South West				
		65	435					UKD35	Greater Manchester South East				
		66	436					UKD36	Greater Manchester North West				
		66	437					UKD37	Greater Manchester North East				
		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	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	736	UKG36	Dudley		
								78	737	UKG37	Sandwell		
						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_2013	Name
421	Wales	10	Wales	211	1211 UKL11	Ynys Mon/Anglesey
				210	1212 UKL12	Gwynedd
				1213	1213 UKL13	Conwy and Denbighshire
				207	1213 UKL13	Conwy
				208	1213 UKL13	Denbighshire
				1214	1214 UKL14	South West Wales
				205	1214 UKL14	Carmarthenshire
				206	1214 UKL14	Ceredigion
				216	1214 UKL14	Pembrokeshire
				1215	1215 UKL15	Central Valleys
				212	1215 UKL15	Merthyr Tydfil
				218	1215 UKL15	Rhondda, Cynon, Taff
				1216	1216 UKL16	Gwent Valleys
				201	1216 UKL16	Blaenau Gwent
				203	1216 UKL16	Caerphilly
				221	1216 UKL16	Torfaen
				1217	1217 UKL17	Bridgend and Neath Port Talbot
				202	1217 UKL17	Bridgend
				214	1217 UKL17	Neath Port Talbot
				219	1218 UKL18	Swansea
				1221	1221 UKL21	Monmouthshire and Newport
				213	1221 UKL21	Monmouthshire
				215	1221 UKL21	Newport
				1222	1222 UKL22	Cardiff and Vale of Glamorgan
				204	1222 UKL22	Cardiff
				220	1222 UKL22	The Vale of Glamorgan
				1223	1223 UKL23	Flintshire and Wrexham
				209	1223 UKL23	Flintshire
				222	1223 UKL23	Wrexham
				217	1224 UKL24	Powys

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

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

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

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

SECTION A: GENERAL CHARACTERISTICS - ENVIRONMENTAL CHARACTERISTICS AND ACTIVITIES

Table 2. Joint Character Areas Classifications

Used in line A66

Code	Description
107	Cotswolds
108	Upper Thames Clay Vales
109	Midvale Ridge
110	Chilterns
111	Northern Thames Basin
112	Inner London
113	North Kent Plain
114	Thames Basin Lowlands
115	Thames Valley
116	Berkshire and Marlborough Downs
117	Avon Vales
118	Bristol, Avon Valleys and Ridges
119	North Downs
120	Wealden Greensand
121	Low Weald
122	High Weald
123	Romney Marshes
124	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	Carmenellis
156	West Penwith
157	The Lizard
158	Isles of Scilly
159	Lundy

SECTION A: ENVIRONMENT CODES

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

Used in section A line 70, column 1

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

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 4. Form of Business Codes

Used in line A07

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

Table 5. Less Favoured Area (LFA) Codes

Used in line A37

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

Table 6. Altitude Codes

Used in line A11

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

Table 7. Assets and Liabilities Status Codes

Used in line A12

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

Table 8. Structural Fund Codes

Used in line A38

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

Table 8.1 National Park Area Codes

Used in line A122

Code	Description
1	Broads
2	Dartmoor
3	Exmoor
4	Lake District
5	New Forest
6	Northumberland
7	North York Moors
8	Peak District
9	South Downs
10	Yorkshire Dales
11	Brecon Beacons
12	Pembrokeshire Coast
13	Snowdonia

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 9. Organic Enterprise Codes**

Used in line A58

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

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

Table 10. Rurality Land Classification Index

Used in line A64

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

Table 11. River Basin Catchment Area

Used in line A65

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

Table 12. Contract Rearing

Used in line A71

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

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 13. Labour and Machinery Sharing

Used in line A72

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

Table 14. Milling Wheat Proportion

Used in line A73

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

Table 15. Sugar Beet Contracting for Harvesting

Used in line A74

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

Table 16. Irrigation System

Used in line A95

Code	Description
1	Not applicable.
2	Surface.
3	Sprinkler.
4	Drip.
5	Other.

SECTION A: GENERAL CHARACTERISTICS - OTHER CODES

Table 17. Monitoring succession in farming

Response codes
Used in line A78

Code	Description
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

Code	Description
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

Code	Description
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 generation farmer
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

Table 17c. Monitoring succession in farming

Used in line A120

Code	Description
1	Not appropriate as non-respondent or successor
2	Inappropriate question to ask
4	End of tenancy
8	Rent or contract out land/building
16	Sell assets
32	Unsure
64	Other

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

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

Gender Codes

Used in B line 22, column 11

Code	Description
1	Male
2	Female

Table 19. Education Codes

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

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

FADN Education Codes

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

Code	Description
1	Practical experience
2	Partly trained
3	Fully trained

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)

Code	Description
0	Not applicable
1	Maincrop
2	Combined crop
3	Follow-on crop (catch crop)
4	Outdoor multiple cropped vegetables and all floriculture crops
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.

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

Table 22. Revenue Codes for Horticultural Crops

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

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

Table 23. Turf Codes

Used in line C 409

Code	Description
1	Temporary grass
2	Permanent grass

SECTION C: CROP CODES

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

Code	Description
Agricultural Crops	
1	Winter wheat
2	Spring wheat
3	Mixed wheat
4	Durum wheat
5	Triticale
11	Winter barley
12	Spring barley
13	Mixed barley
21	Winter oats
22	Spring oats
23	Mixed oats
31	Rye
41	Mixed cereals
52	Grain maize
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
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)

Code	Description
Horticultural Crops	
a) Fresh vegetables and strawberries	
109	Basic area for fresh vegetables and strawberries, multiple cropped outside or all crops grown under glass Note: The Basic Area should only be used when: a) Grown outside (Type code 4) where multiple cropping occurs (successive crops grown on the same piece of land). Where multiple cropping does not occur, no basic area is required and the vegetable crop code with Type code 1 should be used. b) For all indoor crops (Type code 5)
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)

Code	Description
	b) Nursery Stock
108	Basic area
112	Rose trees and stocks
113	Other ornamental trees and shrubs
224	Fruit stock
225	Container grown plants (112, 113, 224, 265)
	c) Flowers and Ornamental Plants
110	Basic area
111	Flower bulbs and tubers
115	Herbaceous perennials
116	Cut bulb flowers - daffodils, tulips and hyacinths
123	Bedding plants, boxes of half hardy annuals etc.
125	Flower seeds, cuttings etc.
129	Chrysanthemums - including all year round, autumn and winter
120	Carnations
121	Freesias
122	All other and mixed cut flowers
124	Pot plants
	d) Fruits, berries and Field Grown Christmas Trees
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
265	Christmas trees (field grown, not in containers)

SECTION C: CROP CODES

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

Code	Description
Mushrooms	
126	Common mushrooms (use a type code of 0)
128	Other mushrooms, e.g. exotic (use code of 0)
By-products	
321	Straw
322	Beet tops
327	Grass seeds, hay
323	Other agricultural by-products
324	Horticultural by-products
325	Fruit by-products
328	Vine by-products
326	Other by-products
Arable Fodder Crops	
(Crops grown for Anaerobic Digestion require a type code 11 and are recorded in Section C2)	
400	Fodder roots and kale - includes mangolds, swedes, fodder carrots, fodder turnips, fodder beet, other fodder roots, kale, kohlrabi, fodder rape, fodder cabbage etc.
415	Fodder maize
416	Other silage cereals
417	Other fodder crops - includes lucerne, sainfoin, vetch clover (pure sward).
Energy Crops	
99	Miscanthus
107	Short rotation coppice
89	Other specialist energy crops, e.g. switch grass / reed canary grass
Other	
402	Total temporary grass
403	Total permanent grass
404	Rough grazing
405	Fallow
406	Bare land let for less than 1 year
407	Forage let for less than 1 year
409	Turf
411	Cultivations (labour & machinery only)
412	Bare land hired for less than 1 year (excluded from UAA)
413	Forage hired for less than 1 year (excluded from UAA)
422	Set-aside
431	FADN Temp. Grass
432	FADN permanent pasture

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
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 - not double low varieties
96	Winter oilseed rape - double low varieties
97	Spring 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, multiple cropped outside 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)

Code	Description
112	Rose trees and stocks
113	Other ornamental trees and shrubs
115	Herbaceous perennials
116	Cut bulb flowers - daffodils, tulips and hyacinths
120	Carnations
121	Freesias
122	All other and mixed cut flowers
123	Bedding plants, boxes of half hardy annuals etc.
124	Pot plants
125	Flower seeds, cuttings etc.
126	Common mushrooms (use a type code of 0)
127	Vegetable seeds, seedlings and young plants for sale
128	Other mushrooms, e.g. exotic (use code of 0)
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)

Code	Description
219	Raspberries
220	Gooseberries
222	Mixed top and soft fruit
223	Vineyard selling wine grapes
224	Fruit stock
225	Container grown plants (112, 113, 224, 265)
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)

Code	Description
400	Fodder roots and kale - includes mangolds, swedes, fodder carrots, fodder turnips, fodder beet, other fodder roots, kale, kohlrabi, fodder rape, fodder cabbage, etc.
402	Total 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)
415	Fodder maize
416	Other silage cereals
417	Other fodder crops - includes lucerne, sainfoin, vetch clover (pure sward).
422	Set-aside
431	FADN Temp. Grass
432	FADN permanent pasture

SECTION D: MISCELLANEOUS RECEIPTS CODES

Table 26. Item Codes: Section D1

For payments due in accounts 2 or more years previously

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

Table 27. Missing Data Codes: Section D1

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

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

Table 28. Missing Data Codes: Section D2

Used in lines 73 to 84.

Code	Description
1	Actual data
2	Number of entitlements estimated

SECTION E: LIVESTOCK CODES

Table 29. Livestock Enterprise Codes (Column 1)

Code	Description
	1. Dairy cattle enterprise codes (used in line E7)
	1A. Producer retailer:
1	Channel Islands breeds (Jersey, Guernsey)
2	Other breeds
3	Mixed Channel Islands breeds and other breeds
	1B. Wholesaler:
4	Channel Islands breeds (Jersey, Guernsey)
5	Other breeds
6	Mixed Channel Islands breeds and other breeds
7	1C. Mixed wholesaler / producer retailer - all breeds
8	1D. Farms which lease out part of, or all of their milk quota and produce no milk
	2. Other cattle enterprise codes (used in line E23)
	2A. Beef cows (all of herd kept on land in receipt of HFAs):
10	Single suckling - spring calving selling weaned calves / stores
11	Single suckling - autumn calving selling weaned calves / stores
12	Single suckling - mixed autumn and spring calving and other selling fat cattle
114	Single suckling - mixed autumn and spring calving and other selling store cattle
15	Multiple suckling and mixed single and multiple suckling
	2B. Beef cows (none of herd kept on land in receipt of HFAs):
18	Single suckling - spring calving selling weaned calves / stores
19	Single suckling - autumn calving selling weaned calves / stores
20	Single suckling - mixed autumn and spring calving and other selling fat cattle
115	Single suckling - mixed autumn and spring calving and other selling store cattle
23	Multiple suckling and mixed single and multiple suckling
26	2C. Beef cows (part of herd kept on land in receipt of HFAs)
	2D. Buying young calves/transferring in calves from the dairy herd selling / transferring out:
29	Dairy followers
30	Stores - young stores (150-300 kg)
31	Stores - forward stores (300 kg or more)
32	Veal calves (3-6 months)
33	Fat cattle - intensive cereal beef (8-14 months)
34	Fat cattle - semi-intensive beef (15-24 months)
35	Fat cattle - traditional mainly grass beef (2 yrs +)
38	Other / mixed (include here calves for rearing, reared calves etc, mixtures of types 30 to 35)
	2E. Buying young stores (150-300 kg) selling:
40	Forward stores (300 kg or more)
41	Fat cattle
42	Mixed forward stores / fat cattle
43	2F. Buying forward stores (300 kg or more) selling fat cattle
44	2G. Mixed fattening (mixtures of 2B, 2C and 2D above)
45	2H. Mixed breeding and fattening (mixtures of 2A, 2B, 2C and 2D above)

SECTION E: LIVESTOCK CODES

Table 29. Livestock Enterprise Codes (Column 1)

Code	Description
	3. Sheep (used in line 38)
	3A. Lowland flock (none of ewes kept on land in receipt of HFAs) selling:
100	2/3 or more of lambs store
101	2/3 or more of lambs fat
102	Mixed fat and store lambs (neither 2/3 or more)
	3B. LFA flock (all of ewes kept on land in receipt of HFAs):
103	2/3 or more of lambs store
104	2/3 or more of lambs fat
105	Mixed fat and store lambs (neither 2/3 or more)
106	3C. Mixed breeding (mixture of lowland and LFA flocks)
63	3D. Buying stores selling fat sheep
64	3E. Mixed breeding / buying stores selling fat sheep / other
	4. Pigs (used in line 49 and 45)
	4A. Outdoor breeding selling:
65	Weaners
66	Fat pigs
67	Mixed weaners / fat pigs
	4B. Indoor breeding selling:
68	Weaners
69	Fat pigs
70	Mixed weaners / fat pigs
71	4C. Mixed indoor / outdoor breeding
72	4D. Buying weaners selling fat pigs
73	4E. Mixed breeding / buying weaners selling fat pigs / other

SECTION E: LIVESTOCK CODES

Table 29. Livestock Enterprise Codes (Column 1)

Code	Description
	5. Poultry (used in lines 53 to 60)
	5A. Laying hens selling:
74	Breeding poultry (hatching eggs, day old chicks and / or pullets)
75	Eggs for eating - battery 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	5B. Buying hatching eggs or day-old chicks, selling reared / point of lay pullets
81	5C. Broilers (line 57)
82	5D. Other table chickens - capons etc. (line 58)
83	5E. Turkeys (line 59)
84	5F. Ducks, geese and other poultry (line 60)
	6. Other livestock (used in lines 66, 67, 69 & 71)
85	6A. Goats
107	6B. Deer (line 67)
	6C. Other animals & miscellaneous livestock receipts (line 66)
108	Milk from sheep
109	Buffalo
110	Alpaca
111	Ostrich
112	Wild boar
113	Others
116	Milk from goats

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

Code	Description
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)

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

Table 31_1. Missing Data Codes: Section F3

Code	Description
1	Data complete
2	Estimated (excluding calculator)
3	No fertiliser usage (genuine zero)
4	Not collected in Wales
5	Fertiliser calculator used

Table 32. Missing Data Codes: Section G

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

SECTION I (DIVERSIFIED & NON-AGRICULTURAL) ACTIVITY CODES

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

Table 33. Integrated & Semi-Integrated Non-Agricultural Activity Codes

Code	Activity
100	Processing and Retailing of Farm Produce
110	Processing of farm produce
111	Processing of cereal products - excluding alcohol
112	Processing of horticultural products - excluding alcohol
113	Processing of other crop products - excluding alcohol
114	Alcoholic products from farm produce
115	Cheese making
116	Processing of other livestock products
120	Retailing of farm produce
121	PYO
122	Retailing of farm produce through dedicated farm shop
123	Retailing of farm produce through direct sales from farmhouse
124	Retailing of farm produce through other channels (e.g. farmers' market, side of road, delivery box scheme)
130	Gross profit on resale of purchased agricultural produce
140	Washing / grading of farm produce
141	Vegetable and fruit washing / grading / packing
142	Other washing / grading
	Management Agreements, Agri-environment Payments and other Subsidies
	Agri-Environment Schemes
212	Organic Aid Scheme / Organic Farming Scheme
214	Woodland Grant Scheme
215	Farm Woodland Premium Scheme
217	Entry Level Stewardship (ELS)
218	Organic Entry Level Stewardship (OELS)
219	Higher Level Stewardship (HLS)
222	UELS
223	OUELS
225	Glastir on own farm (non Glastir Common Land) (Wales only)
226	Glastir Common Land (Wales Only)
242	Countryside Stewardship Mid Tier
243	Countryside Stewardship Higher Tier
244	Countryside Stewardship Capital Grants
	Project-Based Schemes
252	Rural Enterprise 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

Code	Activity
	Other Schemes
262	Moorland Scheme
264	Countryside Access Scheme
	Other Grants and Subsidies
271	SSSI
272	Disaster Aids
273	Farm Diversification Scheme
274	Permanent Crop Establishment Grants
275	Sundry Grants
276	The appropriate annual share (depending on asset life) of AHDS or any other machinery purchase grants
277	The appropriate annual share of AHDS or any other glasshouse purchase grants
278	Growth Programme
290	Non-government environmental grant. E.g. water company, Severn Trent cash for catchments' etc.
299	Other Management Agreements
300	Rent and Wayleaves (nb. not including tourist accommodation)
310	Cash rent for sub-letting all or part of farmhouse
321	Imputed rent for tenant farmers living in the farmhouse
330	Cash rent for farm cottages.
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 renewable energy installations
382	Solar park rental of land
383	Wind turbines
384	Mobile phone masts
385	Rent AD plants
386	Rent from renewable energy installations
390	Rent from irrigation and heating for glasshouses
400	Recreation including activities such as shooting, fishing, nature trails, agricultural shows, sports, sheepdog trials, etc. Specific optional codes are provided for equine activities and sports.
410	Equine activities
411	Income from livery
420	Sports
421	Golf
500	Tourist Accommodation and Catering
510	Camp / caravan sites
520	Bed and breakfast
521	Bed and breakfast within farmhouse
523	Bed and breakfast within dedicated buildings
530	Holiday cottages
540	Catering e.g. farmhouse teas
600	Trading, Manufacturing and Rural Crafts (including production and/or retailing of goods, repair or restoration of machinery and other items, retailing of non-farm produce and gross profit on resale of purchase non-agricultural products)
610	Rural crafts
620	Trading

SECTION I (DIVERSIFIED & NON-AGRICULTURAL) ACTIVITY CODES

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

Table 33. Integrated & Semi-Integrated Non-Agricultural Activity Codes

Code	Activity
700	Services
710	Waste disposal
720	Receipts for training work, open days, etc.
730	Miscellaneous services, e.g. metal detecting, roadside advertisements
750	Power generating
751	Wind turbines
752	Solar power
753	Anaerobic digestion
754	Other power generating activities
755	Renewable heat initiatives
830	Basic Payment
	Leasing of BPS Entitlements
831	Moorland within SDA
832	Other land within SDA
833	Outside SDA
834	Payment to young farmers
835	Greening payment
900	Other Miscellaneous Receipts (other receipts not included in subheadings below should be entered under aggregate code 900)
914	Hiring out machine or labour separately
915	Hiring out for contract work with labour and machine together
913	Non-agricultural hirework
920	Sundry woodland sales
930	Co-op trading bonuses
940	Capital credits
950	Miscellaneous insurance receipts
960	Unspecified compensation payments, e.g. pipes through land
961	Transco pipeline payments
990	FMD distress donation
999	Total Output

(Wales only) SECTION K: FARMER & SPOUSE ACTIVITIES CODES

Table 34. Missing Data Codes

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

Table 35. Income Range Codes

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

For negative income, the corresponding negative codes apply.

SECTIONS M & P*: GROSS & NET MARGIN CODES

*Section P applies to Wales only

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
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
58	Green energy crops	C31+C32+C400 (mainly rye and maize type code 11)
60	Fresh vegetables – field scale	C127, 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, C136, C137, C140, C141, C146, C148, C150, C151, C159, C160, C161, C162, C163, C170, C171, C173, C174, C176, C181, C233, C250, C251, C253, C254, C255, C256, C257, C258, C260, C261, C262, C263, C264
62	Fresh vegetables – protected	C170, C171, C179, C180, C181, C235 plus any other vegetables grown under protection
64	Strawberries – field scale	C217, C218
65	Strawberries – market garden	C217, C218
66	Strawberries - protected	C217, C218
67	Christmas trees - field grown, not in containers	C265
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

*Section P applies to Wales only

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, C128
79	Vineyard selling wine grapes	C223, C245
<i>Livestock enterprises may not correspond entirely with the codes used at Section E. Where a mixture of enterprises exist the enterprise that applies to two thirds of the throughput of animals should be applied. The codes referred to in Section E are those entered at column 1, lines 7, 23, 38, 45, 49, 53 to 60, 66, 67, 69 and 71.</i>		
80	Dairy cows	Line E7, column 1, codes 1, 2, 3, 4, 5, 6, 7
81	LFA suckler cows where entry in Section E line 74	Line E23, column 1, codes 10, 11, 12, 15, 114, 26
82	Lowland suckler cows entry in Section E line 12	Line E23, column 1, codes 18, 19, 20, 23, 26
83	Dairy followers	Line E23, column 1, code 29
84	Store cattle production from purchased or transferred-in dairy bred calves	Line E23, column 1, codes 30, 31 and possibly 38 and 44
85	Fat cattle production from purchased or transferred-in dairy bred calves	Line E23, column 1, codes 33, 34, 35 and possibly 38 and 44
86	Fat cattle production from purchased or transferred-in weaned suckler bred calves or stores	Line E23, column 1, codes 41, 43 and possibly 42 and 44
87	Store cattle production from purchased or transferred-in weaned suckler bred calves or stores	Line E23, column 1, codes 40 and possibly 42 and 44
88	Veal production	Line E23, column 1, code 32
89	Other cattle enterprises	Line E23, column 1, code 38
101	Lowland breeding ewes where entry in Section E line 29	Line E38, column 1, codes 100, 101, 102
102	LFA breeding ewes	Typically less productive flocks on mountain / moorland where lambing percentage is usually (but not always) less than 100% Line E38, column 1, codes 103, 104, 105
103	LFA breeding ewes - other	Line E38, column 1, codes 103, 104, 105
104	Buying store lambs selling fat sheep	Line E38, column 1, code 63
105	Other sheep enterprises	Line E38, column 1, code 64
111	Breeding herds selling weaned pigs	Line E49, column 1, codes 65, 68, 71
112	Breeding herds selling fat pigs	Line E49, column 1, codes 66, 69, 71
113	Buying weaners selling fat pigs	Line E49, column 1, code 72
114	Contract rearing of pigs	Line E49, column 1, codes 2065, 2066, 2068, 2069, 2071, 2072
115	Other pig enterprises	Line E49, column 1, code 67, 70 and 73 Lines E53 & E54, column, 1 codes 75, 76, 77, 78, 79, 87
121	Laying hens	Lines E57 & E58, column 1, code 81 and 82
122	Broilers and other table chickens	Line E59, column 1, code 83
123	Turkeys	Lines E54 to E60, column 1, codes 2074, 2075, 2076, 2077, 2079, 2081, 2082, 2083, 2084, 2087
124	Contract rearing poultry	Line E53:E56 & E60, column 1, codes 74, 80 and 84
125	Other poultry	Lines E66, E67, E69, E71, column 1, codes of 4 digits
130	Contract rearing other livestock	Lines E66, E67, E69, E71 column 1, codes 85, 107 to 113, 116 and lines E84 and E85
131	Other livestock enterprises	Lines E07, E23, E38, E45, E49, E53 to E60, E66 to E71, column 1, codes 1 to 115
132	Agisted livestock	Lines E84, E85, E86
133	Horses	Line E23, column 1, codes 1029 or 2029
134	Contract heifer rearing	
FAS 24 Column Headings		Equivalent FAS 24 Section Code
90	Unallocated by-products and forage output	C420
91	Adjustment for disposal of previous crop	H65
92	Cultivations	H68
99	All enterprises	-
150	All Section I enterprises (incl. horses owned by 3rd party)	-

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

Table 37. Organic Status Type Codes*

Code	Description
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

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

(Wales only) 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 auctioneers, 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 with BPS entitlement
2	Farm business tenancy with BPS entitlement
12	Informal FBT's with BPS entitlement
3	Licence for grazing and / or mowing only with BPS entitlement
4	Any other agreement or arrangement with BPS entitlement
5	Leasing in of BPS entitlements
6	Contract farming agreement (with/without BPS entitlements)
7	Full 1986 Agricultural Tenancy without BPS entitlements
8	Farm Business Tenancy without BPS entitlements
22	Informal FBT's without BPS entitlements
9	A license for grazing and/or mowing only without BPS entitlements
10	Any other agreement or arrangement without BPS 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

Code	Description	Additional Recording in FAS 24
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
52	BSE Offspring Cull	Section E, lines 5, 13, 14, 16, 18, 20 and 21, column 12
86	TB disease compensation	Section E livestock revenue line, column 12
135	BPS Financial Discipline Refund	Section I line 830 column 1
137	SFP - historic revisions for underpaid common grazings	Section G Row 77 column 1
145	Red Meat benchmarking scheme - Wales only	Section I line 254 column 1
	Entitlements to Basic Payment Scheme	
120	Moorland within SDA	Section D, line 90 & Section G, line 110
121	Other land within SDA - normal	Section D, line 91 & Section G, line 111
122	Outside SDA	Section D, line 92 & Section G, line 112
123	Young Farmer	Section D, line 93 & Section G, line 113

