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farm & estate management day-to-day management & consultancy of farms, forestry, land & estates. property agency sale and purchase of houses & country houses, farms, land, estates, smallholdings, equestrian property; lettings & management; grass & land lets; development land. professional services farm & rural business consultancy; Single Farm Payment; agri-environment schemes/stewardship schemes; landlord/tenant negotiations; diversification; rent reviews; dispute resolution; telecoms, compulsory purchase & wayleaves. renewables anaerobic digestion; biomass/estate heating; hydropower; income from renewables; on-shore wind; solar. farm quotas entitlements & naked acres; milk quota; water abstraction licences; carbon trading. planning & development advice & applications; agricultural need assessments; appeals; design & drawings; development & development land advice. valuations surveys; valuations. sporting agency; sporting licences.



farm facts 2013

TOWNSEND CHARTERED SURVEYORS

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GRANTS Environmental Stewardship (Subject to 2014 Rural Development Programme) Entry Level Stewardship (ELS), Organic ELS (OELS) & Uplands ELS/OELS are 5 year 'whole farm' agreements '. Payments: ELS - £30/ha, Uplands ELS - £62/ha, OELS - £60/ha, Uplands OELS - £92/ha. • HLS requires an increased level of environmental management in return for additional annual payments and capital works grants. 10 yr agreements (5 yr break) usually combined with ELS/OELS/Uplands ELS/Uplands OELS. • The 4th Edition HLS and ELS handbooks were published on the 12th October 2012 for all agreements beginning on or after the 1st January 2013. They include new options and changes to existing options, particularly ELS. • Upland Transitional Payment (UTP) For land in ESA or CSS. To receive the UTP, Hill Farm Allowance 2010 must have been successfully claimed on the 2009 SP5. • Farming and Forestry Improvement Scheme (FFIS) Up to 40% grant for capital items (50% in SDA), max of £25,000. Available to farmers, foresters, farming contractors, woodland owners and horticultural businesses, for small or medium sized enterprises. Round 2 of applications opened in May 2012 and closed in July 2012 but there may be further application rounds. Catchment Sensitive Farming Capital grants in priority waterway catchments for items that enhance waterway protection & prevent runoff. • Heritage Management Plan (HMP) Grants for 50% of the cost of preparing a HMP on exceptional heritage land/property already designated as conditionally exempt from Inheritance Tax. Grants operate from 1st April – 31st March annually. • Rural Community Broadband Fund (RCBF) Grant of up to 50% of total eligible costs to establish superfast broadband in identified "hard to reach" rural areas. 2nd round closed in July 2012, 3rd round possible. • Rural Economy Grant (REG) Funding up to 40% (to a max of £1m) for farm competitiveness, agri-food, tourism, forestry and micro-enterprise support. Round 1 of applications has now closed. • Skills and Knowledge Transfer - The National RDPE Skills Framework Provides vocational training for rural and farming businesses. • Paths for Communities (P4C) Funding up to 75% of actual cost (to a max of £150,000) for local communities to work with landowners to create new public rights of way. Application submission opened in May 2012 and all agreements must be in place by 31st December 2013. • English Woodland Grant Scheme (EWGS) The FC have a suite of grants available, as follows: (Land must be registered on the RLR and have an SBI). Woodland Creation Grant - Includes Annual Farm Woodland Payment for converting agricultural land to woodland. Woodland Management Planning Grant - Contribution towards the cost of producing plans for existing woodland which meet the UK Woodland Assurance Standard. Woodland Assessment Grant - Contribution towards the cost of obtaining additional information about the woodland in relation to ecology, landscape, historic and heritage assessments. Woodland Regeneration Grant - Contribution towards the cost of regenerating woodland after felling. Woodland Improvement Grant - Contribution towards the cost of improving the quality of the woodland for social, environmental and economic benefits. Woodland Management Grant - Funding to provide public benefits and undertake sustainable woodland management. • Energy Crops Scheme (ECS) For farmers who plant miscanthus or short rotation coppice to supply their own fuel needs or power stations. Minimum area 3 ha over 5 years. 50% of actual costs (suppliers, materials, contractors) & on-farm costs (own labour & machinery). • Feed-in Tariffs (FiTs) Support for electricity from renewable sources by eligible technology, which includes photovoltaic (pv) cells, wind turbines, anaerobic digesters and hydro-electric plants. Rates depend on the technology used and are annually adjusted for inflation. New rates for solar pv technologies were introduced from November 2012. Rates are now adjusted automatically in response to application levels. • The Renewable Heat Incentive (RHI) Eligible technologies are biomass boilers, solar thermal units, ground and water source heat pumps, biogas plants and deep geothermal systems. Recipients will be paid up to 8.3p per KWh for biomass boilers, 8.9p per KWh for solar thermal and up to 4.7p per KWh for heat pumps. There is currently consultation over a similar scheme for domestic property; expected launch summer 2013. • Renewable Heat Premium Payments Until 31st March 2013 for domestic installation of renewable heat equipment. Applicants without access to mains gas will be eligible for; £1,250 for a ground source heat pump; £950 for a biomass boiler and £850 for an air source heat pump. Also a grant of £300 for solar thermal hot water panels. • The Green Deal Launched on the 1st October 2012. Funding energy efficiency improvmements by linking repayments for the work to energy bills.

FORESTRY Establishment Cost: Conifers: £2,000 - £4,000 per ha; Broadleaves: £4,000 - £8,000 per ha. • Fencing: Rabbit: £4.20-6.00/m; Stock: £4.05-4.95/m; Deer: £5.00-7.50/m; Deer & Rabbit: £6.50-8.00/m. • Guards: Spirals & canes (750mm): £24-30 per 100; plastic tubes (1,200mm): £85-110 per 100; stakes: £45-55 per 100.

LAND PRICES AND RENTS AHA Average rent - England & Wales - bare land - arable: £74/acre; pasture: £58/acre. • FBTs Average rent - England & Wales - bare land - without ents - arable: £140/acre; pasture: £94/acre. Rents for AHA & FBTs are continuing to rise with some AHAs over £100/acre & FBTs with ents up to £300/acre. • LAND PRICES England & Wales - including residential component: £7,000/acre; bare land: £6,600/acre.

SPORTING RATES Annual rents: Wildfowling and rough shooting on property with limited sporting potential -£0.50-2.00 per acre; with good topography & woodlands - £5-10 per acre (excludes cover crop payments).
 Charges for a day's shooting (ex. VAT): driven pheasants - £32.38 per bird; driven partridge £22-30 per brace; duck - £18-22 per bird; driven grouse - £120-180 per brace; walked-up grouse - £80-120 per brace.
 Cost of putting a pheasant down £12.50.

CAP - THE BASIC PAYMENT SCHEME (BPS) PROPOSALS For details of proposals please see Farm Facts 2012. BPS Allocation Year now likely to be 2015. • Some of the 7,000 amendments now being debated: Active Farmer Deletion of the income test and instead applicants must meet the minimum "agricultural activity" criteria (to be established by Member States) and engaged in an agricultural production activity in 2011. • Greening Crop Diversification - 2 different crops where arable land is 5 to 20ha, 3 different crops if > 20ha. Winter and Spring varieties to be viewed as separate crops. Permanent Grassland Areas. - Permanent grassland to remain as such if it has not been included in the crop rotation for 5 years or longer, it has not been ploughed or included in the arable rotation in the last 10 years or longer and it has "specific value for the environment, climate or biodiversity." *Ecological Focus Areas*. Ohly to apply where eligible land is >10ha and on a percentage of arable land only, which could be used for catch and green crops, perennial energy crops or land in agri-environment schemes. • Capping Increase of threshold to 80% where more than €250,000. • Options for those who did not claim in 2011 National Reserve - broadened to include both "young farmer" new entrants and new entrants more generally. The contract route - possible for 2011 status to be transferred to more than one farmer with the sale or lease of land, provided the transferee is an "active farmer." The "golden ticket" - broaden 2011 status to allow successful activation in 2010 and possibly 2009 to qualify. • Payment Entitlements forward into the new scheme.

RECENT CASES Rent reviews: Morrison-Low v Executors of Paterson [2012] CSIH 10. • Validity of notice to terminate a licence: Fitzhugh v Fitzhugh [2012] EWCA Civ 694. • Agricultural Property Relief: Atkinson & Smith (executors of the Will of William Atkinson deceased) v HMRC [2012] STC 289. • Interpretation of contracts: Spencer v Secretary of State for Defence [2012] EWHC 120 (Ch). • Access to land: Oliver & Anor v Symons & Anor [2012] EWCA Civ 267.

LABOUR National Minimum Wage From 1.10.12 >21yrs = £6.19/hr, 18-20yrs = £4.98/hr, <18 = £3.68/hr, Apprentice = £2.65/hr. • Arable Standard Man Days (SMDs) per hectare: Wheat & Barley 1.15/1.75 (straw ploughed in/harvested), OSR 1.00/1.10 (Spring/Winter), Field Beans 0.95/0.90 (Spring/Winter), Early Potatoes 5.50 (exc. casual harvest labour), Maincrop Potatoes 9.25 (exc. casual harvest labour), Silage 1 cut 1.60, 2 cuts 2.80 (reseeding + 0.60). • Livestock SMDs per head: Dairy Cows 4.00, Bulls 3.50, 18-month beef 1.60, Ewes (lowland) 0.50, Ewes (upland) 0.45, Store Lambs 0.30.

FIELD DRAINAGE Installation costs per metre (cost of operating a trenching machine, supplying and laying the pipe and backfilling with soil): 60-80mm diameter £2.20-2.80; 80-100mm £2.50-3.40; 100-120mm £3.40-4.50; 150mm £4.50-5.10; 300mm £12.10-13.60.

FARM BUILDING COSTS Dutch Barn 20ft to eaves, no floor or walling = £10 per sq ft. • General Purpose Building 10ft to eaves, timber/steel/concrete frame, FC/steel roof and FC/steel/timber side cladding with doors and concrete floor, electrics and RW disposal = £18.10 per sq ft. • Cattle Cubicle Building 10ft to eaves, steel portal frame, FC roof, 5ft block walls with open space boarded cladding, steel cubicles, concrete floor and concrete aprons at either end = £22.80 per sq ft. • **On-floor Grain Store** 17ft to eaves, timber/steel/ concrete frame, FC/steel roof and side cladding, concrete floor, 2 doors, 8ft-10ft thrust walling, main air duct, fan house, ventilators with no fan or laterals, electrics and RW disposal = £30.20 per sq ft. • **Traditional Barn** 11ft to eaves, timber frame, tiled roof, concrete floor, 2ft high red brick dwarf walls with timber boarding above, electrics and RW disposal = £46 per sq ft.

DILAPIDATIONS Traditional wooden gate 3.66m = £105. • Tubular steel gate 3.66m = £93. • Post & 3 rail fence nailed 3m centres = £8.69/m. • Stock fencing round posts (2.13mm x 100mm) at 3m centres, medium gauge pig netting & 2 strands barbed wire = £4.42/m. • Stone walling 1.52m high = £42.25/m. • Ditching cleaning out = £2.25.£3/m. • JCB hire including operator, fuel and transport to site = £26/hr. • Hedge cutting 2.3 vars growth = 75p/m. • Hedge laying including stakes, cleaning up & burning brash = £10.£25/m.

TENANT-RIGHT (AHA 86) & ROUTINE IMPROVEMENTS (ATA 95) Tenant-right AHA The value of growing crops, or harvested crops if no right to sell or remove; the reasonable cost of acts of husbandry e.g. sowing seeds, cultivations; compensation for tenant's pasture; the value attributable to acclimatisation, hefting or settlement of hill sheep on hill land; compensation for the residual fertility, value of the sod for excess 'qualifying leys' on the holding. • FBT Routine Improvements Residual manurial values, acts of husbandry, growing crops.

PERMANENT PASTURE - EIA Land within this classification requires permission from Natural England (NE) before it can be ploughed or any work to "increase the productivity for agriculture" carried out. A "Screening Opinion" should be obtained from NE, which determines either, if the work is allowed, or if further consent is required (an Environmental Impact Assessment (EIA)). Uncultivated Land includes land that has not been physically or chemically cultivated in the past 15 years. Semi-Natural Areas are largely defined by the plants and wildlife they support. One criteria to identify Improved Grassland is if there is more than 25% perennial rye grass. (Fact sheet available on request)

GRASSLAND NITROGEN LIMITS WITHIN NVZs & STEWARDSHIP NVZs: Livestock manure – 170kg N/ha/yr (deposited by grazing animals & spreading). Other organic manure – 250kg N/ha in any 12 month period (not including manure deposited by grazing animals). Closed spreading periods for organic manures Grassland 1st Sept – 31st Dec (sandy/shallow soils). 15th Oct – 15th Jan (all other soils). Tillage land 1st Aug – 31st Dec (sandy/shallow soils). 1st Oct – 15th Jan (all other soils). Closed spreading periods for manufactured nitrogen fertilizer Grassland 15th Sept – 15th Jan. Tillage land 1st Sept – 15th Jan. • STEWARDSHIP: ELS Low Input Grassland: N per year as inorganic fertilizer = 50kg/ha; total N per year = 100kg/ha.

REVIEW OF NVZs IN ENGLAND NVZ Area Boundaries of NVZs are set to change in 2013 which will result in some previously undesignated land being included, however the total area of land designated as NVZ will fall by around 3%. • Changes for 2013 New rule allowing use of increased quanitities of compost. Slurry may be spread within 6m of a watercourse using precision machinery. Proposal for "Low intensity" farmers to be exempt from record-keeping. Farmers with nutrient management plan given a lower priority for inspection.

CROSS COMPLIANCE - RULES COMMONLY BREACHED IN ENGLAND GAEC1 (Soil Protection Review (SPRI) - A.2 - You must keep your SPR 2010 available for inspection. • GAEC 14 (Protection of hedgerows and watercourses) - A.1 - You must not cultivate or apply fertiliser or pesticides to land within 2 metres of the centre of a hedgerow, watercourse or field ditch. • SMR 4 (Nitrate Vulnerable Zones) - A.1 - You must keep

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up to date records ①. • SMR 7 (Cattle identification and registration) - A.2 - You must replace illegible or lost eartags within 28 days of noticing the loss - A.8 - You must notify BCMS of any movements of cattle on to and off your holding within 3 days - A.9 - You must notify BCMS of any cattle deaths within 7 days of death and complete death details in the passport or certificate of registration and return them within 7 days of death - A.11 - You must keep records of official eartag number, dam's official eartag number, date of birth, sex, date of movements on and off the holding, details of where animal has moved to or from, breed, date of death. • SMR 8 (Sheep and goats identification) - A.5 - You must keep details of the movement of sheep and goats on and off your holding 1 and an annual inventory of animals kept at 1st December. • SMR 11 (Food and feed law) - D.7 - You must keep records of veterinary medicinal and plant protection products used, results of any analyses carried out on samples taken from food producing animals, plants and animal feed etc, any reports or checks on animals or products of animal origin, and any use of GM seeds in feed production. • SMR 18 (Animal welfare) - A.6 - You must make a record of any medicinal treatment given to your animals and keep them for 3 years - A.7 - You must make a record of the number of deaths found when animals are inspected, and keep them for 3 years - A.10 - You must build and maintain accommodation with no sharp edges or protrusions which could injure animals. • Penalties: For one off breaches the penalty is generally 3% (range of 1% to 5% depending on severity); for repeated breaches the minimum will be 15%. ①See Guide to Cross Compliance in England for details.

ENTITLEMENT TRADING 2012 average entitlement sales Non-SDA£230/ha; SDA£200/ha; SDA-Moorland £30/ha; Welsh 1.5 x € value; Scottish 1.75 x € value. N. Irish 1.5 x € value. • 2012 SPS payment rates Non-SDA before modulation: €230.31/ha = £258.50/ha; after modulation: £200.39/ha (£47.74/ac); SDA before modulation: €260.29/ha = £207.72/ha; after modulation: £168.25/ha (£68.09/ac); SDA Moorland before modulation: €45.47/ha = £36.29/ha; after modulation: £193.39/ha (£11.89/ac) (based on 2012 exchange rate of €1 = £0.79805 & 19% modulation). This is the best indication of what the 2013 payment is likely to be as this has not yet been announced. • RPA forms SP9 - Agent Authorisation Form. SP11 - Entitlements Declaration Form. SP13 - Payment Assignee Details Form. SP19 - SPS Entitlements Statement. CREG 01 - Customer Registration Form. CREG 08 - Customer Payment Redirection Form. CREG 10 - Amendment Form. RLE1 - Entitlements Transfer Form & Registred Land Transfer Form & Land Registration Form. 8

DUAL USE The most common scenario is where one party is claiming SP and another is claiming under an agri-environment scheme on the same land. • In England & Northern Ireland this is allowed provided the land is at the disposal of the SPS claimant while the Environmental Stewardship agreement holder has 'management control' of the land. • In Wales it is not allowed for Glastir and the Organic Farming Conversion scheme. It is still allowed for the older agri-environment schemes the last of which are due to come to an end on 31st December 2013. • In Scottand it is not allowed.

ENERGY PERFORMANCE CERTIFICATE (EPC) REGULATIONS Most buildings being sold or let require an EPC, not just residential properties. Particulars must include 1st page of the EPC, not only the 'asset rating'. Time allowed to secure an EPC is 7 days from advertising the property.

RESIDENTIAL TENANCY DEPOSIT PROTECTION (Only applies to AST's) Period in which Landlords have to comply has extended from 14 days to 30 days. Landlord insurance is now an alternative.

SQUATTERS RIGHTS Squatting in residential buildings in England and Wales is now a criminal offence. The maximum penalty is 6 months in prison, a £5,000 fine or both.

TAX Income Tax 2012/13 Personal Allowance: £8,105 (£1 withdrawn for every £2 of income above £100,000); Rates & levels 20% for £0.£34,370, 40% for £34,371.£150,000, 50% > £150,000. Capital Gains Tax 2012/13 individuals 18% or 28% & Entrepreneurs Relief 10%. Individuals Annual Exemptions for £10,600 & Trustees £5,300. Business Rollover Relief: 12 months before and 3 years after disposal. Inheritance Tax 2012/13 40% above threshold of £325,000, exempt spouse/civil partner transfer; £3,000 annual exemption, small gifts £250. Taper Relief: reduction of tax payable on sliding scale from 100% <3 yrs from a Potential Exempt Transfer (PET) to 0% >7 yrs from a PET. Business Relief: 50% of 100%. Agricultural Relief: Eligible if 2 years ownership for owner occupiers or 7 years if let; 50% of agricultural value for agreements pre-1.9.95, 100% thereafter. Is Stamp Duty Land Tax Rates and thresholds: Residential property: 0% or < £125k; 1% on £125k - £250k; 3% on £250k - £500k; 4% on £500k - £1m; 5% on 11m - £2m; 7% on > £2m. Business property: 0% on < £150k; 1% on £150k - £250k; 3% on \$250k - £500k; 5% on > £500k. Capital Allowances Businesses recieve a 100% initial allowance on the first £25,000 of expenditure (pre 2012 Automs tatement).

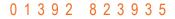
WATER LICENCE TRADING Background Licences can be sold either permanently or temporarily, to another person. All trades must be approved by the Environment Agency and approval will depend on the water resource availability where the purchaser and vendor are located. • The Process The vendor must either apply to reduce the volumes on their licence or revoke their licence completely. The purchaser must make an application for a new licence or to vary the existing licence. • Costs The purchaser must pay a £135 application fee and a £100 advertising fee if the application is advertised. There is currently no application fee for the vendor.

CATTLE MOVEMENTS Notify BCMS of movements within 3 days and apply for passports within 27 days of birth.
• Standstill period is 6 days if cattle, sheep, goats or pigs are moved onto the holding.
• Update farm records within: 36 hours of movement; 7 days of death (& return passport to BCMS); 7 days of dairy birth; 30 days of other cattle birth; 36 hours for replacement ear tags.
• Pre-movement TB testing 60 days prior to movement from herds tested annually (either due to being in a high risk area or being a high risk herd in a low risk area), subject to exemptions. No pre-movement test required for herds with 4 yearly testing. CHANGES TO TB RULES AS OF 1ST JANUARY 2013 Parish interval testing system changes to a county system. • End of 2 & 3 yearly testing, tests now either 1 or 4 yearly. • Movement window for cattle from TB restricted herds reduced from 60 to 30 days from last negative test, subject to AHVLA licence (movements to slaughter or an approved finishing unit permitted if within 60 days of a negative test). • Restocking of Officially TB Free Status Suspended (OTFS) herds brought in line with conditions for OTF Status Withdrawn (OTFW) herds i.e. re-stocking only allowed after the herd's first post-breakdown test (after reactors have been removed & subject to vet's risk assessment). • Approved Quarantine Units (AQUs) are not able to re-stock. • Herds in the 4 yearly testing area, within 1.9 mile radius of OFTW breakdowns require an immediate skin test, follow up tests 6 months later & if negative, 12 months thereafter, alongside pre-movement testing. Annual testing continues for higher risk herds.

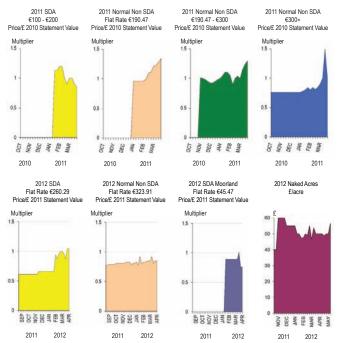
PLANNING Permitted Development Rights Prior Determination (28 day notice) may be used to avoid a full planning application if development is for the purposes of agriculture & used in connection with an agricultural business, on separate parcels of land of <1ha on units of ≥5ha (Class A - new buildings) or units of >0.4ha but <5ha (Class B - alterations and extensions only). Buildings must be: <465sqm (including other development within 90m, constructed in the past 2 years); <12m high (3m if 3km from airodrome); <25m from a trunk/classified road. Livestock/slurry buildings must be located >400m from 'protected buildings'. Other rights apply for residential and commercial properties. • Certificate of Lawfulness of Existing Use or Development (CLEUD) May be obtained if a breach of planning policy or conditions has been occurring continuously for: 4 years for the construction of a new building (not a dwelling); 4 years for the change of use of a building to a single dwelling; or 10 years for the change of use of a building to any use other than a single dwelling. New provisions under the Localism Act (see below) extend LPA powers to bring enforcement action against breaches of planning control in cases where there has been fraud, deliberate concealment (there is no definition of "concealment" in the Act), or other abuses of the planning system. A new Planning Enforcement Order is available to LPAs through an application to the Magistrates' court. This must be applied for within 6 months of date the LPA became aware of the breach. The LPA then have 12 months to take action. However the LPA can invoke this process irrespective of when the breach actually occurred, and could therefore apply for breaches that occurred years ago, but of which they were only recently made aware. The implications of this are only just beginning to be tested in court. • Do you need planning permission for equestrian enterprises & stables? In most situations yes, except for some field shelters (District Councils have their own local policy detailing individual restrictions for equine facilities). Points to consider: Are existing farm buildings suitable for stabling? (If so planning may be difficult for a new building, however a change of use may be required on any existing agricultural buildings that are converted). Is the land currently used for agriculture? (If so you may have to apply for a change of use from agricultural land to equestrian [if the change of use is 'material']). Environmental impact of new stabling i.e. manure storage & watercourses, amenity impact on the landscape etc. Site access & access to bridleways. • When is land used for horses agricultural? For Single Payment if riding activities do not take place for >28 days of the year on a parcel & its predominant use is for grazing, it will be eligible. Jumps & Gallops are not eligible. • For planning - when do you need a change of use (agricultural land to equestrian)? When there is a 'material change of use' of the land. Not defined in detail, some examples of activities the planners will look at when assessing each situation on an individual basis are: a) Is it intensive (>1 horse/acre)? b) Do you import supplementary feed? c) Are there equestrian buildings (school, jumps, gallops, manege, stables etc)? d) Do you run a business? i.e. a livery. give riding lessons. e) Are there other animals present? f) Are you buying & selling horses? g) Are the horses for private use for personal enjoyment? For FBTs The grazing of horses will satisfy the business condition as long as they are being "farmed for the purposes of a trade or business". i.e. grazing racehorses will meet the criteria, whilst grazing recreational ponies will not. For AHAs Similarly land used for keeping or exercising (but not grazing) horses does not qualify as 'agricultural land' under the '86 Act, unless they are kept for meat production or used in farming the land. Land predominantly used for grazing horses will gualify as an agricultural holding, providing it is also predominantly used in connection with a trade or business. • The Localism Act The basics: Community Right to Build where development is supported by a local referendum no separate planning permission is required; Community Right to Bid introduces a freeze on the disposal of assets listed as having 'community value' until the community has made an offer for the asset; Abolition of Regional Strategies allowing LPAs to determine their own housing requirements; Neighbourhood Planning gives communities the right to identify the location of a new development. • The new National Planning Policy Framework (NPPF) replaces the Planning Policy Statements (PPS) including PPS7 which contained the functional and financial tests to be safisfied in order to achieve PP for an Ag. tied dwelling. The NPPF states that there must be an "essential need for a rural worker to live permanently at or near their place of work in the countryside" There is no mention of any financial tests that will apply. However elements of previous PPSs are expected to be incorporated into Local Policy.

USEFUL CONTACTS Upper Tribunal (Lands Chamber) (formerly Lands Tribunal) 020 7612 9710 lands@ hmcts.gsi.gov.uk. • Agricultural Land Tribunals 0845 100 2614 ALTGeneralEnquires@pt.gsi.gov.uk. • Central Association of Agricultural Valuers (CAAV) 01594 832979 enquire@caavo.org.uk. • CLA 02072 350511 www.cla.org.uk. • DEFRA 08459 335577 www.defra.gov.uk. • Forestry Commission (England) 01179 066000 fe.england@forestry.gsi.gov.uk. • NFU 02476 858500 www.rfuonline.com. • Natural England 0845 6003078 enquiries@naturalengland.org.uk. • RPA 0845 6037777 www.rfuonline.com. • Natural England 0845 6003078 enguiries@naturalengland.org.uk. • RPA 0845 6037777 www.rfuonline.com. • Natural England 0845 6003078 csc0tand.gsi.gov.uk. • Department of Agriculture and Rural Development (Northern Ireland) 0300 200 7852 dardhelpline@dardni.gov.uk. • GOV.UK (replaces Direct Gov & Business Link) www.gov.uk. • Environmental Impact Assessment (EIA) 0800 0282140.

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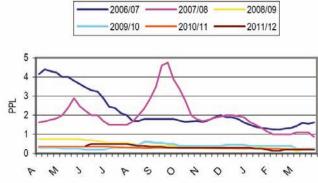
ENGLISH ENTITLEMENTS & NAKED ACRES



The multipliers used in these graphs vary depending on the specific entitlement values and number of units/hectares being sold. These graphs represent averages and are for illustrative purposes only. Prices of traded entitlements are expressed in £s. Exchange rates used were those set for the previous payment year. Naked Acres rental prices are gross of letting fees with no VAT charged. For historic entitlement and naked acre price graphs please see www. townsendcharteredsurveyors.co.uk/entitlements and follow the link. If you would like a formal written entitlement valuation, please contact us. Fact sheet on all SPS regional payments available on request.

Entitlements 2013 season starting prices: Non-SDA £200/ha; SDA £180/ha; SDA Moorland £30/ha. Expected prices: Welsh 1 x €value; Scottish 1.25 x €value; Northern Irish 1.5 x €value. Naked Acres 2013 season expected rental: Non-SDA £50/acre; SDA £40/acre; SDA Moorland £4/acre; Welsh £35-40/acre; Scottish £4/acre

UK MILK QUOTA



Sale prices adjusted to 4% b/fat base as at the date the transfer was agreed and includes direct sales guota converted at 3.80% b/f base. No account is taken of uncompleted sales, professional fees and VAT. For historic milk quota sale price graphs back to 1988 please see www.townsendcharteredsurvevors.co.uk/milk guota and click on the link. If you would like a formal written milk quota valuation, please contact us. December 2012 sales 0.1ppl.

KFY DATES

1.1.13 Implementation of Soil Protection Review if 1st year of claim. • Organic manure@ may be applied to land on shallow or sandy soils from this date. • New ELS/HLS rules introduced. • New TB rules apply. 15.1.13 Salmon season opens 16.1.13 Manufactured nitrogen fertilisers may be applied from this date. Organic manure[®] may be applied to land on all soil types from this date. 31.1.13 Snipe, Woodcock & Inland Wildfowl seasons close. 1.2.13 Pheasant & Partridge seasons close. 2.2.13 Candlemas 20.2.13 Wildfowl season (below high water mark) closes. 28.2.13 Post-harvest management rules end • Quantity restrictions for application of organic manure@ end. 1.3.13 Cutting or ploughing vegetation that is not in agricultural production prohibited from this date • Hedgerows must not be cut after this date. • 5 month storage period for livestock slurry (other than pigs & poultry) ends. 25.3.13 Lady Day. 31.3.13 Annual bill for water abstraction licence holders.
 Milk Quota transfer deadline. 1.4.13
 6 month storage period for pig & poultry slurry ends • Burning heather or grass on land, other than upland areas, prohibited from this date. • Actual abstraction return forms available to holders of winter or all year round water abstraction licences. 2.4.13 UK SPS Entitlement Transfer deadline. 16.4.13 Burning heather or grass on land in upland areas prohibited from this date. 30.4.13 Must record the number of 'specified' livestock kept on farm for the previous calendar year and the nitrogen produced. 1.5.13 Hedge-laying or coppicing of hedgerows ends. 14.5.13 'Naked Acre' Letting Deadline. 15.5.13 UK SPS Application Deadline - SPS land must be 'at your disposal' on this date.

• Whitsunday. 31.5.13 Penalties apply to SPS amendments made after this date. 9.6.13 SPS Deadline for Applications & Amendments with Penalties. 24.6.13 Midsummer Day. 1.8.13 Cutting or ploughing vegetation on agricultural land which is not in agricultural production allowed.

 Cutting hedgerows permitted from this date
 Start of closed period for applying organic manure[®] to arable land on shallow or sandy soils except where crops will be sown on or before 15th September. 12.8.13 Grouse, Ptarmigan and Snipe seasons open. 1.9.13 Start of closed period for applying organic manure@ to grassland on shallow or sandy soils . Start of closed period for applying manufactured nitrogen fertilisers to arable land. • Partridge & Wildfowl seasons open. 15.9.13 Start of closed period for applying manufactured nitrogen fertilsers to grassland. 16.9.13 Start of closed period for applying organic manure 2 to arable land on shallow or sandy soils which have been sown on or before 15th September 29.9.13 Michaelmas. 1.10.13 Slurry storage period for specified livestock & poultry manure begins . Burning heather or grass on land in upland areas permitted from this date • Start of closed period for applying organic manure 2 to arable land on soils which are not shallow or sandy. . Pheasant & Woodcock seasons open. 15.10.13 Start of closed period for applying organic manure 2 to grassland on soils which are not shallow or sandy 31.10.13 Actual abstraction return forms available to holders of summer water abstraction licences. • Salmon season closes.1.11.13 Burning heather or grass on land other than in upland areas permitted. 30.11.13 Holders of a two part tariff agreement for their water abstraction licence can expect the second part charge from this date. 1.12.13 Annual inventory of sheep must be carried out. • SPS payment window opens. 10.12.13 Grouse and Ptarmigan seasons close. 25.12.13 Christmas. 31.12.13 All new Soil Protection Reviews/annual updates to be completed.

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