

News from the Farm Advisory Service:



Sustainable Sheep Systems webinar series

The Sustainable Sheep Systems series returned for another season focusing on Consumer Driven Sustainability

Over the course of four webinars, we engaged with farmers and industry specialists to cover a variety of topics including consumer and animal health, consumer and climate, tail docking and castration and alternative proteins.

Watch our series by using the QR code or use the link below for our YouTube channel www.youtube.com/FASscot



Farm Management Handbook 2024/25

Updated March '25 gross margin figures now available for beef, sheep, dairy, arable, crofts and small farms and organic enterprises

Visit www.fas.scot for more info

Funded support for lambing season success

As spring arrives, farms across Scotland begin to welcome new life into their fields. Lambing season is a busy time for farming and crofting families, who must be on duty around the clock to assist sheep in need. Whilst it's one of the most rewarding times of the year, it can be challenging.

It is important to be prepared for the lambing season to prevent disease and fatalities and to maintain your energy and well-being. If you are new to farming or need advice to navigate the lambing season, the Farm Advisory Service (FAS) can support you.

Through FAS, £1,200 of funding is available for

new entrants to fund four days of mentoring with an experienced farmer who has the skills to guide you through the lambing season confidently. All farms and crofts could also receive up to £3,200 of funding for a qualified advisor to provide specialist advice on animal health and welfare and other topics that can help to identify any risks or challenges you may face during lambing.

To find out more and apply for funding, visit www.fas.scot/specialist-advice. For support choosing the best grant options and help finding an advisor contact FAS at advice@fas.scot or **0300 323 0161**.

Potato update for March 2025

Potato planting is underway for early crops under fleece in Jersey, Cornwall, and Ayrshire but most producers are finalising field plans and securing seed potatoes.

Prices for the 2024 crop have been relatively firm across the sector, but export markets for seed potatoes have been particularly favourable. The export trade is of key importance for many Scottish producers and is dominated by a handful of free varieties such as Cara and Hermes. Packing potato prices have also been reasonable.

Pest and disease

Quality in store has been good, but mechanical damage is a common fault. Some issues with dry rot have been reported in susceptible varieties.

Levels of aphid vectored virus have been a concern for the industry, although the incidence of virus faults within the Scottish Seed Potato Classification Scheme (SPCS) was considerably lower in 2024 compared with 2023, indicating that an increased focus on management is having a positive impact.

Managing the issue has put pressure on seed availability however, and this has driven prices upwards and made sourcing some varieties challenging.

Levels of potato cyst nematode (PCN) species have also been a concern over the last decade. Land must be certified as free from PCN before seed potatoes can be planted – in areas of intensive production such as Angus and Perthshire scheduling of land for PCN infestation has reduced field availability for seed production.

These three trends (1) demand for export varieties, (2) PCN distribution and (3) management of stocks to reduce virus risk along with supply and demand in other sectors of the industry have led to a substantial increase in the value of land for potato rents although this does vary somewhat by region.

This article is from the March edition of Agribusiness News. Read the full publication at: www.fas.scot/publication/agribusiness-news-march-2025/



Free Events

At the Farm Advisory Service we run a range of events both online and in-person.

Visit www.fas.scot/events to sign up or contact the advice line and we'll help you get booked on.

Lanark Market - River Clyde Diffuse Pollution Priority Catchment Area

Lanark, 18th March, 10:00am - 3:00pm

Women in Agriculture Stornoway - Biodiversity Audits

Stornoway, 19th March, 7:00pm - 9:30pm

Lairg Crofting Discussion Group - Habitat Identification

Lairg, 22nd March, 10:30am - 2:30pm

Biodiversity Audits - Help with Habitat Mapping Online, 26th March, 7:30pm - 8:30pm

Women in Agriculture Orkney - Soils & Seeds
Kirkwall, 3rd April, 7:30pm - 9:00pm

Capital Gains Tax (CGT) and reliefs

Capital Gains Tax (CGT) is a tax on the profit generated when you sell or dispose of an asset. It's a complex tax with differing rates and reliefs that are implemented dependent on the specifics of a transaction.

The Autumn Budget announced changes to the rates of CGT and some of the reliefs. Currently the 4 main CGT reliefs are:

- Business Asset Disposal Relief (**BADR**)
 - » Available where there is a full or part of a business. Limited to the first £1 million of lifetime gains
 - » Applied at 10% until 5 April 2025, 14% until 5 April 2026, 18% from 6 April 2026 onwards
- Principle Residence Relief (**PRR**)
 - » Can permit UK taxpayers to sell their primary residence without being subject to CGT.
- Rollover Relief
 - » When the proceeds from the sale of a business Asset are reinvested into a replacement business asset the payment of CGT liability can be deferred until the sale of the replacement asset.
- Holdover Relief
 - » Can postpone the payment of CGT when an asset is gifted or sold below market value to another party.

CGT Uplift on Death

If an asset is transferred upon Death, then that asset receives an Uplift to the current market value at the date of death for CGT purposes. However, this uplift must be viewed in conjunction with the potential Inheritance Tax Liabilities that would arise from a transfer of Assets upon Death. A follow up article on this matter will appear on the FAS website in April.

Due to the intricate nature of CGT advice from an accountant with the correct agricultural knowledge is essential.

View our full article on Capital Tax Gains at:

www.fas.scot/article/capital-gains-tax-and-reliefs/

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National Advice Hub
T: 0300 323 0161
E: advice@fas.scot
W: www.fas.scot

If you need more advice on any topic, the Farm Advisory Service has a range of support and help available:

Advice line

For free telephone advice on a wide variety of topics including cross compliance, water framework directive requirements, climate change and other technical issues call us on **0300 323 0161** or email advice@fas.scot. The advice line operates between 9am and 5pm Monday to Friday.

Bespoke Advice and Grants

FAS can also help you to increase the profitability and sustainability of your farming business through Scottish Government grants including Integrated Land Management Plans (ILMPs) – worth up to £2,000.

The ILMP will identify opportunities and cost savings for your business, based on an independent and confidential assessment of your business by an experienced farm business adviser of your choosing. As part of your plan you can choose to benefit from up to two further specialist advice plans.

Online

Our website contains articles, videos and much more at www.fas.scot



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