The Farm Management Handbook

SRDP Farm Advisory Service

Next Generation

The UK reference for farm business management

SAC CONSULTING
Part of Scotland's Rural College (SRUC)

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Introduction

This section provides some vital information for those looking to get started in farming including starting an agricultural business, business planning, financial planning, and farming opportunities including joint ventures. There are also links and signposts to further information resources and initiatives.

Starting Up an Agricultural Business

There are specific rules and regulations that must be adhered to when managing land and keeping livestock. The following information provides key points of contact and measures that need to be considered when starting up an agricultural business at any level.

Business registration
A new agricultural business should be registered with the Scottish Government Rural Payments and Inspections Division (SGRPID). This can be done online (https://www.ruralpayments.org), by completing a registering a business form (PF01 – https://www.ruralpayments.org/topics/your-business/forms/pf01-registering-a-business/) or by contacting the local SGRPID office (https://www.ruralpayments.org/publicsite/futures/topics/contact-us/). To register a business the following information is required:

- Business details (name, start date, business type).
- Responsible person (name, address, contact information).
- Other personnel involved in the business (if more than three additional members need to complete a PF02 – https://www.ruralpayments.org/topics/your-business/forms/pf02-additional-business-member/).
- Intention to keep livestock (types of livestock).
- Land associated with the business.
- Feed business details - to register with Food Standards Scotland.

If applying for funding, a PF03 registering your bank details form – Sterling, will also need to be completed:
(https://www.ruralpayments.org/topics/your-business/forms/pf03-register-your-bank-details-form---sterling/). All Scottish Government payments are now given in Sterling.

If the land has not previously been registered for agricultural use before, or the land is being transferred from another party following sale or lease, this will have to be done using a PF06 Land Maintenance Form (LMF) (https://www.ruralpayments.org/topics/your-business/forms/pf06-land-maintenance-form/).

On completion and submission of the above information, the business will be allocated a unique Business Reference Number (BRN).

The land associated with the business will either have or be allocated a Main Location Code (MLC) which is a unique identification which encompasses numbers associated with the county, parish and holding (CPH) location of the land. Both the BRN and MLC are important identifiers when corresponding with various regulatory bodies.

If you have croft land you are required to notify the Crofting Commission (www.crofting.scotland.gov.uk) of the change in landowner/tenant. You also must inform the crofting register of Scotland (www.crofts.ros.gov.uk).

Registering to keep livestock

When keeping livestock or if intending to keep livestock, the business must also register with the Animal and Plant Health Agency (APHA) (https://www.gov.uk/guidance/contact-apha). This requires details about the keeper, the business, the type of animals and the land. The MLC of the business is required when registering with APHA, so the above SGRPID registration process needs to have been completed first. Registering with APHA allows for a unique flock/herd mark to be allocated. The flock/herd mark is required, by law, for animal identification and traceability. For more information on livestock traceability see Livestock section.

Other registrations

Registering for tax, national insurance, PAYE, VAT with HM Revenue & Customs will also need to be considered. Advice from an accountant should be sought, while some information can be found in the Taxation section, or at: https://www.gov.uk/guidance/help-and-support-if-youre-self-employed

In addition, registering with industry bodies such as quality assurance schemes, health schemes for livestock or farmers associations should be considered as part of good farming practice.

To aid with setting up your business, building a key network of advisors is essential including a banker, accountant, and solicitor. Invest time to source these individuals and work on building a good relationship with them. They have the potential to really benefit your business and will assist in matters that can save money, aid investments, and decision making.

Compliance measures

Farmers and land managers must comply with various regulatory measures which are related to the environment, public health, animal health and welfare and plant health. There are two main measures of cross compliance which include Statutory Management Requirements (SMRs) (see Rural Aid Schemes section for more information) and Good Agricultural and Environmental Conditions (GAECs). Linked to these requirements, the following records should be held and/or submitted:

- Integrated Administration and Control System (IACS) Single Application Form (SAF) including evidence of the Whole Farm Plan elements.
- Nitrate Vulnerable Zone (NVZ) records
- Livestock registers including sheep annual inventory
- Spray records
- Livestock medicine records
- Agricultural survey and census returns

In addition and depending on the nature of the business, there may be other statutory requirements to consider including:

- HMRC - business annual taxation accounts, personal tax returns, VAT returns
- Employment - national insurance (NI), pay as you earn (PAYE), pensions
- Insurance - personal, employers, public liability
- Health and safety
- Quality assurance

Record keeping
Land managers and/or keepers of livestock are encouraged to keep records to, not only comply with regulation, but for management purposes to help monitor and improve business performance.

Additional records you may need to keep as a livestock keeper/land manager are:

- Nutrient management plan
- Farm waste management plan
- Crop records
- Livestock feed use records
- Livestock animal health plan
- Integrated pest management plan (IPM)
- Biodiversity audit
- Carbon audit
- Property repairs inventory
- SEPA licences e.g. sheep dipping, waste disposal, water abstraction/irrigation
- Enterprise financial records
- Pest control

Business Planning

For new entrants, business plans are commonly required when tendering for tenancies and/or seeking finance from a bank or an investment partner. Developing a business plan provides a potential landlord or lender with the knowledge that operational, personnel, marketing and financial aspects of the business have been considered thoroughly to make the business succeed.

A comprehensive business plan will address the financial viability of the proposed business, as well as describing what you want to achieve, how you will get there and the things you need to do along the way to be successful. The financial section of a business plan should document current and expected income and expenses, along with the ability to repay any debts such as borrowings.

Uncertainty will always be a feature of farming businesses. There are simply too many factors that are out with control of the business e.g., weather, supply and demand, world markets, etc. Factoring sensitivity into the financial aspects of the business by including a “plan B” or contingency scenario will show that the business is adaptable, and resilience has been built in. The impact of weather on livestock and crop yields and performance, and the price of inputs and outputs, e.g. if purchased feed increases by 10% in the year or if lambing percentage is 5% lower, are obvious factors to consider.

A business plan should contain the following:

- A clear executive summary, summarising all the key points of the plan and the individuals involved. This will be the first thing a potential landlord or funder will see and will create their first impression. Remember they are investing in you, and they want to know who you are, what your skills are, your background, etc at the start.
- An overview of the business - a description of the farm (land and buildings), type of business structure operated, and the enterprises practiced/planned.
- Information about the management team and staff – ownership, skills, experience, capabilities.
- Business objectives – short, mid, and long-term.
- Financial position and forecasts - likely profitability when fully established (worthwhileness) and annual budgets detailing expected cash flow for a 1-3 year period, and changes in equity in the years taken to establish the business (feasibility). A lender will also require a clear statement of capital provided at the outset alongside funding required.
- Marketing and sales strategy - planned approach of marketing and selling your chosen product(s) including the businesses’ unique selling point (USP).
- SWOT analysis - Strengths, Weaknesses, Opportunities, and Threats that show an awareness of internal, external, personal, physical, or financial influences and risks on the business.

New entrants, or even well-established farmers proposing a new enterprise, will find preparing and presenting a business plan very beneficial, as they communicate their ideas to lenders. Business plans can also be used to monitor progress and ensure the team are all working towards the same vision.

Financial Planning

Financial analysis and planning is a key aspect of any agricultural business no matter what size. The finances help to provide an overview of what has happened over the period of analysis or when budgeting what is going to happen.

The key points to consider are:

- Profit (loss) - this is used to express annual financial performance as part of the profit and loss account at one point in the financial year (often the year end) showing trading output (adjusted for valuations) less inputs (adjusted for valuation changes). The profit before depreciation is available to cover drawings, tax, and capital investment (the “cash needs” of the business).
- Capital - the net worth is shown on the balance sheet giving a snapshot of the assets and the liabilities of the business at one point in the financial year (often the year end). Assets should be based on market values to provide a true estimate of net worth.
- Cash - cashflow gives a clear indication, on an ongoing basis throughout the year, of the business bank account and, unlike the profit statement, includes VAT and is not adjusted for valuation changes, debtors, creditors, personal and capital transactions.

Whole farm budgeting

Taking into account farm enterprise information (either historical or predicted using the Farm Management Handbook), a business can benchmark both technically and financially. This information in conjunction with the financial descriptions for profit, capital and cash should help a business to prepare a whole farm budget.

A whole farm budget acts as a model of the business predicting income and expenditure over a period (usually the 12 months of the financial year of the business) and this can be monitored against actual income/expenditure during the year. This information allows the business to analyse performance and to make decisions about future strategies.

Some basic budgeting features are shown in the following text. Any figures that are presented in a budget must be supported by clear assumptions adjusted for sensitivities where applicable.

Profit (loss)

The trading profit and loss account of a business is often expressed in the following format:

OUTPUT

less

VARIABLE COSTS

equals

GROSS MARGIN

less

FIXED COSTS

equals

NET PROFIT/LOSS

Monetary values under the above headings do not necessarily represent all or exact cash transactions through the bank. The profit and loss account also includes adjustments for valuations, debtors, creditors, depreciation, personal income or expense, and capital transactions. Further definitions can be found under Enterprise Budgeting at the beginning of the handbook, while financial data for particular farm types can be found in the Whole Farm Data section.

Capital

The capital position of the business is shown by the balance sheet in the following format:

ASSETS

(e.g. land/buildings/machinery valuations, cash at hand, stocks, debtors)

less

LIABILITIES

Long/medium term and Current

(e.g. loans/mortgages, overdraft, hire purchase, other creditors)

equals

NET WORTH or OWNER EQUITY

The net worth of the business is essentially the value of assets available to the business after all liabilities have been cleared. When the net worth is valued against the total assets as a percentage, the resultant figure gives a clear indication of the business' capital position. While net worth and owner equity are used interchangeably, the percentage owned/owner equity is specifically a measure of the proportion of the business owned by the proprietor and is calculated using the net worth of the business divided by the total assets.

Cash

It is vital to know the cash position of the business as this relates to the bank balance. The cashflow considers the cash values of sales and expenses that would appear in the profit and loss account. In addition, the cashflow also takes into account cash items such as personal drawings, tax payments, and capital repayments for loans and hire purchases. The opportunity to save for future reinvestment can be identified by taking account of the cash needs of the business.

Financial targets and benchmarks

As well as technical enterprise performance targets/benchmarks, such as yield and lambing/calving percentages, a farm business will have financial targets/benchmarks that it should consider while analysing performance or planning.

Analysis of the profit and loss account is an ideal starting point to prepare business figures to allow comparison to industry benchmarks. Businesses should analyse and present their accounts in a similar format to that presented below allowing an easy comparison. The whole figures under each analysis heading, e.g., variable costs, can then be converted to a Gross Output Analysis (GOA) which takes output at 100% and each analysis heading is divided by the output and multiplied by 100 to get a percentage. Current GOA targets are:

	Dairy	**General (excl. pigs and poultry)**
Output	100%	100%
Variable costs	< 40%	< 30%
Gross margin	> 60%	> 70%
Fixed costs	< 30%	< 45%
Profit	> 30%	> 25%

Pig and poultry farms are similar to dairy farms in that they typically generate high output, high variable costs (because of feed costs) and relatively low fixed costs owing to high output or turnover.

Target levels for owner equity to ascertain business performance and sustainability are:

- owner occupier > 60%
- tenant > 50%

The Whole Farm Data figures are industry figures based on real farms thus provide an ideal starting point for benchmarking. A business should consider the upper 25% performing categories as the main goal. Nevertheless, due to the nature of farming and the varying characteristics (e.g., geography, land quality, local climate, type of stock, etc.) that influence performance, a flexible approach should be taken when benchmarking. Once a farm is up and running and has its own data, benchmarking internally will provide additional information to help assess performance.

Business Structure

The most appropriate business structure for a new rural business depends on the plans for the business, the people involved and issue of land tenure. This will result in different legal, liability, and taxation implications, meaning professional advice from an accountant is recommended from the outset.

There are three common types of business structure:

- Sole trader - This is the simplest form of business since it can be established without legal formality. However, the business of a sole trader is not distinguished from the proprietor's personal affairs.
- Partnership - A partnership is similar in nature to a sole trader but because more people are involved it is advisable to draw up a written agreement and for all partners to be aware of the terms of the partnership. As for a sole trader, the business and personal affairs of the partners are not legally separate. A further possibility is to use what is known as a Limited Liability Partnership (LLP).
- Company - The business affairs are separate from the personal affairs of the owners, but this entails compliance with greater regulations.

Farming Opportunities

Availability of land is often mentioned as the main hurdle for new entrants entering agriculture as well as finance and sourcing capital.

Purchase
Farmland tends to have a high asset value relative to its income earning potential, requiring capital, a deposit, or security of a guarantor to buy. Land purchase can, therefore, be a substantial financial barrier to entry for aspiring farmers and expanding businesses alike. Very little land is transacted annually in Scotland.

The value of land has shown strong growth in recent years, driven by limited supply and increased demand, particularly from non-farming investors. However, there are now signs of the market slowing down. The data below compares 2022 to 2023 average land values for various types of land in Scotland (data: Knight Frank Scottish Farmland Index).

	2022	**2023**	**% change over last 12 months**
	Per acre		
Good arable	£11,034	£10,712	-3%
Average arable	£6,325	£6,636	+5%
Ploughable pasture	£4,822	£5,694	+18%
Improved permanent pasture	£4,034	£3,228	-20%
Hill	£1,495	£1,495	0%

The value of land will depend on the land grade, the location, access, neighbours, and available alternative uses. Natural capital, forestry potential, and carbon sequestration are becoming increasingly important influences in land valuation.

When looking to purchase it is essential to understand how borrowing money works, for example how much will the lender provide, how much deposit is required, what value of the property will be lent against, etc.

There are several other costs to think about when purchasing and should be budgeted for in a business plan. These include land and building transition tax (LBTT), legal fees, independent valuation fees, and advisor fees. Land and building transition tax (LBTT) is complex and there are numerous different scenarios for each purchase, more details can be found at https://www.gov.scot/policies/taxes/land-and-buildings-transaction-tax/.

When buying land, to avoid problems such as issues on the title and to negotiate Basic Payment, and access rights it is extremely important to involve a legal expert with experience of agricultural land transactions.

Once purchased, the land and property will become an asset to the business. Every opportunity should be evaluated to maximise the output and to increase the value of the asset e.g. diversification, grants, adding value, renewables.

There are numerous other routes to occupying land if purchasing is not a feasible option. The various routes are described below.

Tenancies
This is the most common route for new entrants to access land. It involves a landowner letting an area of land (often including sheds and a dwelling house) to a tenant for an agreed period of time and rent. The types of tenancies available include the following:

- Short Limited Duration Tenancy (SLDT)
- Modern Limited Duration Tenancy (MLDT)
- Seasonal Grazing or mowing tenancies

These are described in detail under Land Tenure (Land and Buildings section).

Joint ventures
There is growing popularity in joint ventures as an alternative route to entry. These include:

- Contract farming
- Share farming
- Business equity partnerships

A joint venture can be considered as some form of co-operation, formed in a legal manner, between two or more parties to form a business relationship, other than as landlord and tenant. There are various benefits and reasons for the creation of these collaborative agreements including sharing risk, improving return on capital through combined resources and expertise, and accelerated growth. They can also avoid the need to create a formal farm tenancy. Examples of common circumstances in which joint ventures can be beneficial include:

- Land coming back in-hand after being let out. The owner may be inexperienced but wishes to retain vacant possession.
- The farm may not be large enough to be a viable holding on its own.
- The farmer may wish to release equity.
- To obtain economies of scale through splitting the cost of farming with others.
- The business may be in need of large capital investment.
- The owner may want to retire, not having a natural successor, but not ready to sell.
- There may be a substantial tax advantage.

Genuine joint venture agreements work well but must be more than a written document. Each party must be made aware of the associated advantages and disadvantages, as well as being provided with a clear definition of their role. In practice, it is important for both parties to abide by the governing rules to retain the advantages (including tax benefits) and avoid it being construed as an alternative legal entity such as a tenancy, partnership, or employer/employee relationship. The foundation to success with joint venture farming is finding the right mix of people, regular communication, and use of an independent advisor. Investment in advice from legal and financial specialists is highly recommended.

Contract farming

A standard Contract Farming Agreement (CFA) is the terms of understanding between two parties. That is, a landowner/occupier (known as the “farmer”) who has engaged the services of another (known as the “contractor”) to undertake farming operations over a fixed period (typically 3 to 5 years) on pre-arranged terms – it may be more simply understood as farming with contractors.

The farmer normally provides the land, buildings, fixed equipment (if required or agreed), a dedicated bank account, finance to administer the agreement and pay the required bills, and any farm knowledge. For this, they will receive what is commonly termed a basic retention/fee. This is agreed with the contractor in advance of the start of the agreement.

The contractor provides the labour, machinery (including its incurred costs) and management expertise. The contractor could be a neighbouring farmer, large farming company or traditional contractor. For this, they receive a basic contractor’s fee (usually quarterly or half-yearly).

Either party, via a separate livestock hire agreement, can supply breeding livestock (if applicable). Both parties agree the farming policy and the share of any divisible surplus in advance and meet regularly throughout the duration of the agreement to make management decisions and monitor progress.

For working examples of real contract farming case studies see https://www.fas.scot/rural-business/new-entrants/inspirational-stories/inspirational-stories/

Share farming

Share farming is an arrangement between two independent businesses. It is often confused with contract farming but there are some differences, for example:

- They are two entirely separate businesses working the same land.
- As separate businesses they share the value of the farms output (typically sales) rather than a fee plus share of net profit.

There is no standard share farming agreement. The details are a matter for the parties involved, but each party needs to bring complementary resources and skill sets. The share farming structure is not as popular as contract farming in the UK but is commonplace in New Zealand. It is possible to start as a share farmer with only a small share, then progressively build equity share (within the terms of the agreement) until owning most or all the stock and/or equipment. There are three conceivable paths for the agreement:

1. It may be a step towards farm succession.
2. If agreed, share farmer equity in livestock could be increased on renewal of the agreement.
3. Terminate the agreement:
    a. allowing the share owner to follow an alternative plan.
    b. to allow the share farmer to buy into another or larger farm.
    c. liquidate to enable the share farmer to purchase their own farm and likely become a share owner.

Typically, the share owner/occupier provides the land, buildings, fixed equipment, fixed machinery, major maintenance of buildings and expertise along with paying a certain percentage of certain input costs. The share farmer/operator will provide the working machinery, moveable equipment, and technical ability and pay the balancing cost of inputs. Livestock are usually held in undivided shares. Output and certain input costs (direct costs) are split using pre-agreed allocations.

Equity partnerships

An equity partnership is an alternative way to invest in farming for those who are unable to finance a farm tenancy or ownership as an individual. It can also be an opportunity for outside investors and for existing farmers to grow their business. It may also benefit those wanting to release capital from land for alternative investments or allow partial retirement as part of a structured succession, particularly with non-family members.

An equity partnership is most likely formed as a company, with potentially multiple investors. These shareholders will pool their capital (equity), and possibly skills or resources, in the aim of generating higher investment growth. The company will identify and assess an investment option, purchase the land, livestock plus necessary machinery and plant. This is funded through shareholder equity and bank debt, borrowed by the company.

There are various structures and the most appropriate will depend on the type of investor. Often one of the partners is employed as the farm manager, known as an equity manager. The board of directors will run governance. Each partner normally appoints one director to the board. This works well provided directors have the necessary and complementary skills. This responsibility or process can be contracted out, particularly where investor(s) are time limited, remote from the operation or opt to be a 'sleeping partner'.

Finance

Sourcing finance to develop and grow a fledgling business can be challenging. There are various lenders who are especially supportive of next generation businesses. It is essential that the business has a track record and credit history, and setting up a bank account as soon as possible, facilitates this. The lender will require a business plan and cash flows, demonstrating what the immediate and future plans are for the business as well as the cash requirements. The funding sought should match the requirements of the business. For short-term working capital e.g. seed, fertiliser, feed, etc. an overdraft should be requested, whereas capital for more permanent structures or machinery, asset finance or loan funding should be investigated.

Finance can be sourced through various means including, overdraft, short- and long-term loans and hire purchase agreements (see Credit section). Finance can often be negotiated, e.g., longer payment terms for purchasing seed and fertiliser and market finance for purchasing livestock. Some livestock markets have special terms which favour new entrants.

Finance comes with an interest rate, which is a charge for borrowing the money. This is calculated as a percentage of your borrowings, so if you borrow £10,000 and the interest rate is 5.25% you repay £10,525. Interest is calculated daily and charged monthly, quarterly or half-yearly depending on the terms and conditions agreed with the lender. The interest rate is calculated using the bank rate, also called the Bank of England Base Rate, along with other factors including the lender's margin, whether it is a fixed or variable rate interest rate loan and if it is a repayment or interest-only loan. Fixed interest rates are set for an agreed period, but variable interest rates fluctuate in line with movements in the bank rate. At the end of an interest-only loan term the capital still needs to be repaid in full, but under a repayment loan the capital is paid off along with the interest due, meaning it is fully repaid at the end of the loan term.

The capital demand of a business can be minimised to reduce the reliance on borrowing. Such methods would include using machinery rings to hire in equipment when it is required, rather than purchasing. In return labour can be hired out to offset the payment.

Next Generation Initiatives

Scottish Land Matching Service (SLMS)

This was launched in October 2019 in response to growing industry concern at the lack of opportunities for new entrants entering the industry because of limited availability of agricultural land for purchase or tenancies and difficulty in accessing capital funding. In 2023, SLMS expanded to offer crofting opportunities.

The aim of the SLMS is to restructure our industry by encouraging young people into farming/crofting and bringing new skills, new ideas and the next generation into agriculture. Joint Ventures are operational structures that allow for young people to start or develop a farming business; they also allow an existing farmer to further develop their business and/or reduce their day-to-day role on the farm. This free service is open to all and matches people looking for, and offering, opportunities and provides a service to facilitate workable arrangements. Those seeking opportunities currently outweigh the number of opportunities available.

The service has a website where both people seeking opportunities and available opportunities can be found. Although it should be noted that not all opportunities are shared publicly. Both parties can register their interest in the service through six simple steps:

1) Register online and specify what you are looking for.
2) Your basic requirements will be added to the database, please note - no personal information will be displayed.
3) The service will contact you to arrange a confidential discussion, to get more detail about your background, aims and objectives.
4) If there are any potential matches on the database, the service will facilitate an introduction and a discussion.
5) If the initial discussion is successful and both parties wish to pursue, the service will facilitate further discussions to aid in developing the best agreement for all parties.
6) Once an agreement is secured, the service will continue to be a source of free and independent advice as the venture and relationship develops.

For more details and to register either an opportunity or as a seeker, visit the SLMS website at https://slms.scot/

Farm Advisory Service – Next Generation in Farming Programme

The SRDP Farm Advisory Service (FAS) has a dedicated theme for new entrants and the next generation in agriculture. The FAS provides information and resources aimed specifically at the next generation in farming across Scotland. These resources include inspirational stories, fact sheets, guidance notes, newsletters, webinars, and regional next generation meetings across Scotland. For more information visit the FAS website at https://www.fas.scot/rural-business/new-entrants/

In addition to the above there is grant support for one-to-one mentoring and specialist advice is available from experienced peers. For more details see https://www.fas.scot/mentoring-new-farmers-crofters/

NFU Scotland
NFU Scotland's Next Generation Committee is comprised of a diverse range of young farmers, next generation farmers and crofters who meet regularly to discuss opportunities and challenges faced by their peers and work to influence positive change and speak with one voice. For more information visit https://www.nfus.org.uk/policy/new-generation.aspx

Scottish Government assistance
The Scottish Government is extremely supportive in encouraging the next generation to farming, and to overcome barriers.

New entrants to agriculture and young farmers can apply to the National Reserve for allocation of entitlements for the basic payment scheme. This can be done while submitting a Single Application Form online, the deadline is 15th May on the year of application. To be eligible, new entrants must have started agricultural activity in 2013 or later and not have had agricultural activity in their own name in the five years preceding the start of the activity. To qualify as a young farmer, you must be under 41 years of age on the 31st December on the year of application and be setting up as head of the agricultural holding for the first time. Applications to the National Reserve need to be submitted no later than two years after the calendar year in which the current agricultural activity started, e.g. if the new entrant/young farmer started a business in 2014 then the last year of application would be 2016. Documentary evidence of date of birth and proof of status as head of business or having control of the partnership/legal person will also be required at time of first application.

Further details can be found at:
https://www.ruralpayments.org/publicsite/futures/topics/all-schemes/national-reserve/national-reserve-full-scheme-guidance/

New entrants to agriculture and young farmers applying for BPS are also eligible for the Young Farmer Payment, which is based on a maximum of 90 eligible hectares and paid at 25% of the average value of payment entitlements held for the scheme year concerned. This is available to applicants under 41 years old on 31st December in the first year they apply for BPS and lasts 5 years from the date the new entrant/young farmer took control of the business. Applications can be completed while submitting a Single Application Form online by 15th May each year. More details can be found at: https://www.ruralpayments.org/topics/all-schemes/basic-payment-scheme/basic-payment-scheme-full-guidance/main-features---bps/

The Scottish Government has formed a working group to develop and coordinate Farming Opportunities for New Entrants (FONE) aimed at identifying publicly and privately owned land that could be released for new entrants to farming.

For more details see:
https://www.gov.scot/groups/farming-opportunities-for-new-entrants-fone/