

your guide to the changes in the livestock and arable aid schemes



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FOREWORD

Direct payments from the EU under the livestock premia and arable aid schemes are worth over €1.1 billion annually to Irish farmers. Taken together with REPS, these payments represent 56% of total farm income.

It is essential that you fully understand the rules governing these payments in order to get the maximum benefit and to get your full premium payment entitlements. The purpose of this booklet is to set out the main rules governing the Integrated Administration and Control System (IACS) to assist you in avoiding loss of premia. This booklet tells you about the checks and controls which my Department is obliged to carry out and sets out some examples of how non-compliance with scheme requirements can affect your entitlements. It also contains information on the changes to the beef sector for 2002 and 2003.

The agriculture and food industry is vital to our economy. The key to maintaining an industry that is vibrant and economically sustainable is through market access and in turn through a system that respects the consumers' need for transparency and traceability through each link in the chain, right back to producers.

You are the first link in this chain, which is why the European Union insists that livestock premia payments are made in respect of cattle and sheep that are traceable in accordance with a well developed and reliable system of identification and registration of animals.

In keeping with the Government's commitment under the Programme for Prosperity and Fairness (PPF), I was instrumental in getting the Agriculture Council, to re-affirm its commitment to simplification.

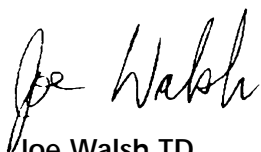
Following a series of EU meetings and contact with the Commission, a new EU Regulation on scheme controls and penalties was published in December 2001. The changes apply from 1 January 2002. While the result of the negotiations was a compromise I am satisfied that the changes now being introduced will be of considerable benefit to Irish farmers.

The improvements include:

- Reduced penalties for late area aid scheme applications involving permanent pasture only. From now on, such late applications can be accepted up to 1 July with a 0.5% reduction in entitlement to related aid for each working day that the application is late.
- No penalties for overdeclaration of forage area where there is sufficient forage area to support the stocking density limits for the livestock schemes concerned.
- A farm-based approach to bovine livestock inspections leading to a reduction of over 50% in on-farm inspections.
- A fairer approach to penalties for non-compliance with identification and registration of animals under the cattle schemes.
- Fairer arrangements for adjusting payments where there is non-compliance.
- More flexibility for withdrawing and amending applications.

It is worth noting that well over half of the penalties applied in Ireland result from late submission of applications. These penalties can be avoided by simply submitting applications in good time. In addition to these penalties the booklet also outlines the implications for farmers whose applications fall short of Scheme requirements.

The third and final increase in payment rates agreed in Agenda 2000 will take effect from 2002. I urge you therefore to read this booklet carefully and ensure that you maximise your entitlements under the various schemes.



Joe Walsh TD
Minister for Agriculture, Food and Rural Development



Noel Davern T.D. -
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Chapter 1

Maximising your entitlements – Some “DOs” and “DON'Ts”

DO

Identification and Registration of Cattle

- Tag all calves within 20 days of birth.
- Notify all calf births to the Cattle Movement Monitoring System (CMMS) database within 7 days of tagging.
- Register all calves in Bovine Herd Register within 7 days of tagging.
- Be meticulous about checking cattle tag numbers at times of purchase and disposal.
- Ensure you receive the correct passport when you take possession of an animal.
- Always sign your passport when you take possession of it.
- Notify all cattle movements and deaths accurately to CMMS database within 7 days of movement or death.
- Record cattle movements and deaths in Bovine Herd Register within 3 days of movement or death.
- Maintain sales/purchase dockets, movement forms and Scheme application correspondence securely.

Livestock Schemes

- Read your helpsheet.
- Follow the checklist supplied so as to ensure that you provide all necessary information.
- Ensure your applications are submitted on time.
- Apply for Special Beef Premium on male animals only.
- Apply for Suckler Cow Premium on beef type cows and heifers only.
- Ensure that you have sufficient quota rights to cover the number of cows, and if applicable, heifers that you are entering for the Suckler Cow Scheme.
- Ensure you have sufficient quota rights for ewes and hogget ewes entered for the Ewe Premium Scheme.
- Observe stocking density requirements for Extensification Premium.
- Notify the Department promptly of loss of ewes within the retention period through natural circumstances or Force Majeure.
- Notify the CMMS of any loss of bovine animals through natural circumstances within the retention period.
- Notify your Local Office/Special Beef Premium Unit of any loss of bovine animals through Force Majeure within the retention period.
- Ensure replacement animals for the suckler cow scheme are eligible at the time of replacement, taking account of the maximum and minimum ratios of cows and heifers in the composition of herds.
- Sign your application.
- Respond quickly to any queries.
- Observe good farming practice guidelines.

Area Aid Schemes

- Read your helpsheet.
- Submit Area Aid application on time by An Post's Swiftpost service and keep the Swiftpost receipt safely.
- Check the pre-printed details on your application carefully.
- Complete details which are not pre-printed.
- Include all necessary maps, marked accurately.
- Include documentary evidence as necessary - for example, proof of entitlement to commonage etc.
- Distinguish between owned or leased or rented land.
- Indicate the usage of each land parcel.
- Sign your application.
- Respond quickly to any queries.
- Observe good farming practice guidelines.

DON'T

- Forget Scheme application closing dates (Area Aid, Suckler Cow, Extensification, Ewe Premium).
- Forget to include animal passports or maps or documentary proofs with your application form, if required.
- Sell/dispose or slaughter cattle entered for the Special Beef Premium Scheme or sheep entered for the Ewe Premium Scheme during the relevant Scheme retention period.
- Sell or otherwise dispose of suckler cow/heifers entered for the Suckler Cow Premium Scheme unless you replace them with other eligible cows/heifers.
- Forget to exclude land that you have rented or leased to another farmer.
- Overdeclare your area.
- Forget to sign and date your application and include a contact telephone number.

Chapter 2

The Department's obligations in relation to checks and controls and general provisions of scheme applications

General

As an accredited EU paying agency the Department of Agriculture, Food and Rural Development is obliged to carry out a certain level of checks and controls on all applications. These requirements are set out in EU Council Regulation 3508/92 and Commission Regulation 2419/2001 governing the Integrated Administration and Control System (IACS). These regulations are applicable throughout all Member States.

The Integrated Administration and Control System (IACS) requirements.

The Integrated Administration and Control System (IACS) consists of the following elements:

- Aid applications
- Computerised databases
- An integrated control system
- A Land Parcel Identification System
- A system for the identification and registration of bovine animals

The Land Parcel Identification System (LPIS) records details of land area and usage. The Cattle Movement Monitoring System (CMMS) is Ireland's computerised database for cattle. The CMMS records details of birth registrations, animal movements and other relevant traceability information. In 2001 Ireland introduced a new National Sheep Identification System (NSIS).

The integrated control system consists of office and computerised cross-checks and on-farm inspections.

All applications are subject to office checks. In the case of the bovine schemes application details are cross-checked against the CMMS and in the case of Area Aid the information on both the area declared and Land Parcel usage is also cross-checked against your application under REPS and/or Forestry to ensure that there are no discrepancies.

Applying for Area Aid

You need to send in an Area Aid application each year if you wish to participate in any of the following schemes:

Arable Aid

Area Based Compensatory Allowance

Special Beef Premium

Suckler Cow Premium

Ewe Premium (if you wish to claim the Supplementary (Rural World) Premium)

Extensification Premium

Rural Environment Protection Scheme (REPS)

Scheme of Investment Aid for Farm Waste Management

Scheme of Investment Aid for the Improvement of Dairy Hygiene Standards

Scheme of Investment Aid in Alternative Enterprises.

While there are some exceptions to the need to lodge an Area Aid application e.g. if you only wish to participate in the Ewe Premium Scheme and your land is located in a non-Disadvantaged Area or if you only wish to participate in the Slaughter Premium Scheme, our advice is that you should send in an Area Aid application.

Simplification of application procedures

Over the past number of years the Department, in consultation with the farm bodies, and with progressive use of Information Technology, has made major progress in simplifying the application procedure under the various schemes. The changes introduced include:

- Pre-printing of personal details (name, address and herdnumber and in the case of Area Aid, Land Parcel Identification numbers) on application forms
- Use of bar-coding on bovine animal passports – no longer necessary in most cases to list tagnumbers on applications as they can be read from passports using a bar-code scanner
- Provision of “CMMS Herd Profiles” to assist in completing Extensification Premium census forms
- Automatic processing of entitlement to Slaughter Premium using CMMS database without the need to submit an application
- Removal of certain notification requirements (necessary information is now taken from the database).

In addition to the above, the move from an animal based system for payment of Disadvantaged Areas' Compensatory Allowance to an Area Based System has greatly facilitated simplification of the application procedure. Information for payment purposes is now taken from the Area Aid application.

We will of course continue to make progressive use of Information Technology. The Department is currently following a strategy which recognises the importance of the effective use of Information Technology in the delivery of schemes and services to all our customers.

What should be included in an Area Aid application?

You must include in your Area Aid application details of each Land Parcel number, its location, whether it is owned /rented/leased, and usage under the following headings:

- Forage crops (indicate type of forage crop)
- Arable crops (indicate type of arable crop)
- Set-aside
- Other (indicate type of use).

You should also note that each parcel of forage area must be available for rearing animals for a minimum period of 7 months starting between 1 January and 31 March each year.

What should be included in a Livestock Aid application?

Since personal details are pre-printed on livestock aid applications the main information which you need to supply in most cases is the number of animals being applied on and, in the case of Suckler Cow Premium and Special Beef Premium you should enclose the correct passports for the animals being applied on. You must list the individual tagnumbers in the case of:

- bulls being submitted for the Special Beef Premium Scheme,
- heifers being submitted for the Suckler Cow Premium Scheme, and
- restricted herds.

Scope for withdrawing/amending an aid application

There is scope for amending or withdrawing an Area Aid application. You may add parcels to your Area Aid application or make changes regarding the use of parcels up to 31 May. Under the new regulation there is no requirement that any parcel being added must already have been claimed by another farmer. You may withdraw your Area Aid application, in whole or in part, at any time provided you have not been notified of an intention to carry out an on-farm check. Where you have been notified of an irregularity in your Area Aid application, that was found at either an office check or an on-the-spot inspection, you may not withdraw the aid application.

You may also withdraw a livestock aid application or make amendments to it provided that you do so before discrepancies in the application are identified by the Department or before you are notified about an on-farm inspection.

You may amend any aid application at any time if you made an obvious error in completing the application (e.g. same land parcel number listed twice, tagnumber listed twice etc.).

On-farm inspections

The number of on-farm inspections for bovine schemes has been substantially reduced with effect from 2002 – **from a minimum of 10% of applications lodged to a minimum of 5% of the number of farmers applying**. The Department is, however, still required to carry out on-farm inspections in a minimum of 10% of Ewe Premium applications. Ewe Premium inspections are normally carried out during the retention period. Cattle scheme inspections will also be carried out during the retention period for at least one of the schemes. A minimum of 5% of Area Aid applications must be inspected each year. Inspections can take the form of remote sensing checks and/or ground inspections. The regulation requires that on-farm inspections should be unannounced but in certain circumstances up to 48 hours advance notice may be given. After an on-the-spot inspection you or your representative will be given an opportunity to comment on and sign the inspection report form. Cases to be inspected are chosen on the basis of computerised risk analysis and random sampling.

Transfer of entire holdings

Where an entire holding is transferred from one farmer to another after the transferor has lodged an aid application but before all the conditions for granting the aid have been fulfilled, no aid can be paid to the transferor. The aid applied for by the transferor can be granted to the transferee provided that the transferee informs the Department without delay of the transfer and requests payment of the aid. The transferee must supply any evidence of the transfer requested by the Department and must also fulfil the conditions for granting the aid and honour the undertakings given by the transferor. The holding transferred will be considered as a separate holding and will not be combined with any existing holding held by the transferee for the year in which the transfer occurs.

Where an aid application is lodged and all the conditions for granting the aid have been fulfilled by the transferor before the entire holding is transferred, the aid will be granted to the transferor. The transferred holding will be considered as a separate holding for the year of the transfer.

If it suits a transferee and transferor to have an aid application lodged by the transferor withdrawn so that the transferee can combine the transferred holding with his/her existing holding, the transferor can withdraw his application. The transferee will need to be mindful of closing dates for Area Aid and other applications. If a transferee acquires a holding in the early part of the year and there was no application for aid made by the transferor, it will generally suit the transferee to combine the acquired holding with any existing holding that he or she has. If the transferee has already lodged an area aid application he or she should check if the final date for amendments has passed and if not may lodge an amendment to the existing application.

Natural Circumstances

If some of the bovine animals on which you applied for premium have to be removed from your farm during the retention period because of death, disease etc., you should notify the CMMS. In the case of ewes for Ewe Premium, you should notify your Local Office. If the loss is due to natural circumstances payment will be made on the other animals on the holding without penalty.

Exceptional Circumstances (Force Majeure)

If for certain reasons you are unable to comply with the scheme conditions you may still be entitled to payment. Exceptional circumstances are accepted where the reasons for non-compliance could not be foreseen and are outside the control of the applicant. These include:

- Long term illness of the applicant
- Death of the applicant
- A severe natural disaster affecting the farm
- The accidental destruction of livestock buildings on the farm
- An epizootic disease affecting part or all of your livestock

The appropriate Office e.g. Local Office, Area Aid Unit, Special Beef Premium Unit should be notified immediately giving details of any such occurrence which affects your scheme application.

Recovery of undue payments

In the event that you receive a payment to which you are not entitled the Department is obliged to recover any such undue payment from you in accordance with EU regulations. The Department is obliged under EU law to recover undue payments, either directly from the farmers or by offsetting against amounts payable under other schemes.

Chapter 3

Area Aid arrangements

- Always remember that non-compliance with scheme terms and conditions could result in a reduction in your payment - the greater the seriousness of non-compliance the higher the financial penalty.

Late lodgement of Area Aid applications:

- In the case of late area aid applications the following arrangements apply:
 - a) In the case of area aid applications involving **Permanent Pasture only** a 1/2% reduction in any aid payable for each working day that the application is late up to 1 July. After that date applications cannot be accepted.
 - b) In the case of all other area aid applications a 1% reduction in any aid payable for each working day that the application is late up to 25 calendar days. After that applications cannot be accepted.

Area Aid (Arable)

- Remember that where the area found eligible for payment is greater than the area that you declared, only the area that you declared can be used in calculating payments.
- Where the area found eligible for payment is less than the area that you declared, the percentage reduction to be applied to the area found eligible is obtained by dividing the area overclaimed by the area found eligible. The following reductions in arable aid are then applied:

Area Overclaim	Reduction in Area for payment purposes
Up to 3% (provided that does not exceed 2 hectares) for any crop group	Area found eligible is used for payment of arable aid. No penalty.
More than either 3% or 2 hectares but not exceeding 20% for any crop group	Area found eligible is reduced by twice the difference for payment of arable aid
Greater than 20% for any crop group	No arable aid is payable for the crop group for the year in question
Greater than 30% for all arable aid crop groups combined	No arable aid is payable for all arable crop groups for the year in question
Greater than 50% for all arable aid crop groups combined	No arable aid is payable for all Arable Aid crop groups for that year and, in addition, a sum equal to the amount refused for that year will be offset against any Arable Aid or livestock premium entitlement (including Ewe Premium) due during the following three years. *
Intentional overdeclaration of your area for any crop group	No arable aid will be paid for that year
Intentional overdeclaration of more than 20% of your area for any crop group	No arable aid will be paid for that year and in addition, a sum equal to the amount of arable aid refused will be offset against any Arable Aid or livestock premium entitlement (including Ewe Premium) due during the following three years. *

* In these circumstances you are strongly advised to lodge aid applications in the following year in order to eliminate the penalty. Otherwise, the penalty is carried forward to the second year and, if necessary, the third year following the year in which the penalty was incurred.

Area Aid (Forage) for application of the 1.9lu/ha ceiling for Suckler Cow Premium and Special Beef Premium payments

- Always remember that non-compliance with scheme terms and conditions could result in a reduction in your payment - the greater the seriousness of non-compliance the higher the financial penalty.

One of the main changes under the new regulation is that even if you overdeclare your forage area there will be no area linked penalty applied to your Special Beef Premium or Suckler Cow Premium if the area found eligible is sufficient to support a stocking density of 1.9lu/ha. or less.

However, where the area found eligible is insufficient to support the 1.9lu/ha ceiling for Special Beef and Suckler Cow Premium, payment penalties will apply as set out in examples below.

- Remember that where the area found eligible for payment is greater than the area that you declared, only the area that you declared can be used in calculating payments
- Where the area found eligible for payment is less than the area that you declared the eligible area is used for calculating payment.

Where the area found does not support payment of all Suckler Cow and Special Beef Premium and is less than the area that you declared, the percentage difference is calculated by dividing the area overdeclared by the area found eligible for payment. The following percentage reductions are then applied:

Forage Area Overclaim	Reduction in Area for payment purposes
Up to 3% (provided that does not exceed 2 hectares)	Actual area found eligible is used for granting payments
More than either 3% or 2 hectares but not exceeding 20%	Area found eligible is reduced by twice the percentage difference for granting payments
Greater than 20%	No area linked payments for the year in question
Greater than 50%	No area linked aid is payable for the year in question and in addition, a forage area equal to the area found in order for that year will be deducted once again from your forage area declaration over the three following years *
Intentional overdeclaration of your area	No area linked payments will be paid for the year in question
Intentional overdeclaration of more than 20% of your area	No area linked payments will be paid for that year and a sum equal to the amount of aid refused will be offset against any Arable Aid or livestock premium entitlements (including Ewe Premium) due during the following three years *

* In these circumstances you are strongly advised to lodge aid applications in the following year in order to eliminate the penalty. Otherwise, the penalty is carried forward to the second year and, if necessary, the third year following the year in which the penalty was incurred.

Examples of how an overclaim of forage area could affect Special Beef Premium and Suckler Cow Premium entitlements.

Example 1

In this example the forage area is overdeclared but the area found eligible is sufficient to support the stocking density ceiling of 1.9 Livestock Units per hectare (LUs/ha) for Special Beef Premium and Suckler Cow Premium.

Area declared	35 ha
Area found	30 ha
Stocking density ceiling (30ha x 1.9lu)	57 LUs

In this case the farmer has no ewes for Ewe Premium and no milk quota and applied for the Suckler Cow Premium on 20 cows/heifers and Special Beef Premium on 37 steers over 2 years old.

Suckler cows/heifers declared	20 LUs
Steers declared for SBP	37 LUs
Total	57 LUs

57 LUs divided by 30 ha = stocking density of 1.9lu/ha.

The eligible area in this case is sufficient to support the stock declared even though the forage area is overdeclared by 5 ha.

Result - payment on all 57 LUs.

20 Suckler Cows/heifers @ €224.15	= € 4,483.00 (£3,530.65)
37 steers @ €150	= € 5,550.00 (£4,370.98)
	= €10,033.00 (£7,901.63)

Under the old system the forage area found would have been reduced by twice the difference found leaving an eligible forage area of 20 ha. This would only support 38LUs entitling the applicant to:

20 Suckler Cows/heifers @ €224.15	= € 4,483.00 (£3,530.65)
18 steers @ €150	= € 2,700.00 (£2,126.42)
	= € 7,183.00 (£5,657.07)

The farmer gains €2,850 (£2,244.56) under the new system.

Example 2

In this example the forage area is overdeclared but the area found eligible is insufficient to support the stocking density ceiling of 1.9lu/ha for Special Beef Premium and Suckler Cow Premium.

Area declared	35 ha
Area found	30 ha
Stocking density ceiling (30ha x 1.9LU)	57 LUs

In this case the farmer has no ewes for Ewe Premium and no milk quota and applied for the Suckler Cow Premium on 20 cows/heifers and Special Beef Premium on 40 steers over 2 years old.

Suckler Cows/heifers declared	20 LUs
Steers declared for SBP	40 LUs
Total	60 LUs

60 LUs divided by 30 ha = stocking density of 2 LU/ha.

In this case the farmer has 100 ewes for Ewe Premium, no milk quota and applied for the Suckler Cow Premium on 50 cows/heifers and Special Beef Premium on 55 steers over 2 years old.

Suckler cows declared	50 LUs
Steers declared for SBP	55 LUs
Ewes declared for EP	15 LUs
Total	120 LUs

120 LUs divided by 60 ha = stocking density of 2LU/ha

The eligible area in this case is insufficient to support a stocking density of 1.9LU/ha or less and the farmer overdeclared his forage area by over 50% (40 ha divided by 60 ha x100 = 66.66%). He is only entitled to Ewe Premium. He is not entitled to any Suckler Cow Premium or Special Beef Premium. In addition, a forage area equal to 60 ha will be deducted from his forage area for the following year or, if the forage area declared in that year is less than 60 ha, the balance will be deducted from the forage area for the second and, if necessary, the third year following the year of the overdeclaration.

Under the old system the farmer would not have been entitled to any Suckler Cow Premium or Special Beef Premium for the year of the overdeclaration but the deduction of area from subsequent Area Aid forage applications would not have applied.

Area Aid (Forage) Extensification Premium

In 2002, in order to qualify for the high rate of payment (€80.00), the stocking density must be less than 1.4lu/ha. In order to qualify for the low rate of payment (€40.00), the stocking density must be between 1.4lu/ha and 1.8lu/ha (both figures inclusive).

A significant improvement under the new regulation is that the actual area (without reduction) is always taken for Extensification Premium stocking density purposes even in cases where there is an overdeclaration of area.

Under the old system, if there was an overdeclaration of area greater than 3% (or 2 hectares) the area found was reduced and this reduced area was used for Extensification Premium stocking density purposes. If this reduced area was insufficient to allow payment, then payment was simply not made.

Under the new system the question of a penalty only arises if you overdeclare your forage area and that overdeclaration would, if not detected, entitle you to an Extensification payment to which you would not otherwise be entitled.

Example 1

A farmer has chosen the Simplified System for Extensification Premium and opted to stay below a stocking density of 1.4 LU/Ha (high rate) for each day of the year. He has overdeclared his forage area but has not breached the stocking density limit.

Area declared	50 ha
Area found	40 ha

Total Livestock Units to be counted for stocking density for Extensification = **50LUs**.

Stocking density based on area declared = **1 LU/ha** (50LUs divided by 50 ha)

Stocking density based on area found = **1.25 LU/ha** (50 LUs divided by 40 ha)

Since the farmer has not breached the stocking density limit of less than 1.4 LU/ha, he is entitled to be paid full Extensification Premium.

Under the old system, since he overdeclared his forage area by greater than 20% (10ha divided by 40 ha x 100 = 25%) he would not have been entitled to any area aid linked premium including Extensification Premium.

Example 2

A farmer has chosen the Simplified System for Extensification Premium and opted to stay below a stocking density of 1.4 LU/Ha (high rate) for each day of the year. He has overdeclared his forage area but has not breached the stocking density limit.

Area declared	45 ha
Area found	40 ha

Total Livestock Units to be counted for stocking density for Extensification = **55 LUs**.

Stocking density based on area declared = **1.22 LU/ha** (55 LUs divided by 45 ha)

Stocking density based on area found = **1.37 LU/ha** (55 LUs divided by 40 ha)

Since the farmer has a stocking density of less than 1.4 LU/ha (even though he overdeclared his forage area), he is entitled to be paid full Extensification Premium at the high rate.

Under the old system, since he overdeclared his forage area by between 3% and 20% ($5/40 \times 100 = 12.5\%$) the area found would have been reduced by twice the difference (i.e. 10 ha) and the area available for calculation of stocking density would have been 30 ha, giving a stocking density of 1.83 LU/ha (55 LU divided by 30 ha). He would not have been entitled to any Extensification Premium.

Example 3

A farmer has chosen the Simplified System for Extensification Premium and opted to stay at a stocking density of 1.8 or less LU/Ha (low rate) for each day of the year. He has overdeclared his forage area but the stocking density does not exceed 1.8 LU/Ha.

Area declared	50 ha
Area found	40 ha

Total Livestock Units to be counted for stocking density for Extensification = **71 LUs**.

Stocking density based on area declared = **1.42 LU/ha** (71 LUs divided by 50 ha)

Stocking density based on area found = **1.77 LU/ha** (71 LUs divided by 40 ha)

Since the farmer's stocking density did not exceed 1.8 LU/Ha (even though he overdeclared his forage area), he is entitled to be paid Extensification Premium at the low rate.

Under the old system, since he overdeclared his forage area by greater than 20% he would not have been entitled to any area linked premium including Extensification Premium.

Example 4

A farmer has chosen the Simplified System for Extensification Premium and opted to stay at a stocking density of 1.8 or less LU/Ha (low rate) for each day of the year. He has overdeclared his forage area but the stocking density does not exceed 1.8 LU/Ha.

Area declared	50ha
Area found	45ha

Total Livestock Units to be counted for stocking density for Extensification = **80 LUs**.

Stocking density based on area declared = **1.6 LU/ha** (80 LUs divided by 50 ha)

Stocking density based on area found = **1.77 LU/ha** (80 LUs divided by 45 ha)

Since the farmer's stocking density did not exceed 1.8 LU/Ha (even though he overdeclared his forage area), he is entitled to be paid Extensification Premium at the low rate.

Under the old system, since he overdeclared his forage area by between 3% and 20% the area found would have been reduced by twice the difference (i.e. 10 ha) and the area available for calculation of stocking density would have been 35 Ha, giving a stocking density of 2.2 LU/ha (80 LU divided by 35 ha). He would not have been entitled to any Extensification Premium.

Example 5.

A farmer has chosen the Simplified System for Extensification Premium and opted to stay at a stocking density of 1.8 or less LU/Ha (low rate) for each day of the year.

He has overdeclared his forage area and has breached the stocking density limit of 1.8LU/Ha.

Area declared	50ha
Area found	40ha

Total Livestock Units to be counted for stocking density for Extensification = **85 LUs**.

Stocking density based on area declared = **1.7 LU/ha** (85 LUs divided by 50 ha)

Stocking density based on area found = **2.1 LU/ha** (85 LUs divided by 40 ha)

Since the farmer breached the stocking density limit of 1.8 LU/Ha he is not entitled to be paid Extensification Premium. In addition, a sum equal to 50% of the low rate of payment he would otherwise have received if the overdeclaration had not been detected will be deducted from his Suckler Cow and Special Beef Premium entitlements.

Under the old system, since he overdeclared his forage area by greater than 20% he would not have been entitled to any area linked payment including Extensification Premium.

The Census System for determining stocking density for Extensification Premium.

Ireland has sought clarification from the European Commission on a legal point associated with the Census System. An interpretation was not available when going to print but farmers who opt for the Census System will be informed of the position as soon as possible.

Chapter 4

Cattle Premium arrangements

Payment reductions can arise through:

- late lodgement of Forage Area Aid applications
- late lodgement of Suckler Cow Premium Scheme applications
- non-compliance with livestock Scheme Terms & Conditions in respect of
 - claimed animals
 - unclaimed animals
- intentional non-compliance

Late lodgement of Forage Area Aid applications

In the case of **late lodgement of area aid applications** the following adjustments are applied to the livestock schemes:

- 1/2% reduction in area related payments for every working day that the Area Aid application is late up to and including 1 July, in cases where the Area Aid application involves **Permanent Pasture only**.
- 1% reduction in related payments for every working day late up to 25 calendar days, in the case of other Area Aid applications.

Late lodgement of Livestock Scheme applications

Late lodgement of Suckler Cow Scheme applications will give rise to adjustments of payment. Applications can be received up to 25 calendar days after the closing date with a 1% reduction in the amount due for every working day that the application is late.

You should note that there is no late application penalty under the Special Beef Premium and Slaughter Premium Schemes.

Non-Compliance with Schemes' Terms and Conditions

Claimed animals:

If an animal is found to be non-compliant with the scheme requirements that animal will be rejected from the claim and payment on other eligible animals will be reduced.

Under the new Regulation the rejected animals will be accumulated across all cattle schemes (Suckler Cow, Special Beef and Slaughter Premium) and a percentage reduction will be applied to cattle scheme payments after the end of the scheme year. This percentage will be established by dividing the rejected animals by the eligible animals.

The percentage reductions are as follows:

1. If 3 animals or less are rejected then payment will be reduced by the percentage found by dividing 3 (or less) by the eligible animals under the Suckler Cow, Special Beef and Slaughter Premium Schemes for the year in question.
2. If more than 3 and not more than 10% are rejected payment will be reduced by the percentage found by dividing rejected animals by the eligible animals under the Suckler Cow, Special Beef and Slaughter Premium Schemes for the year in question.

3. If the difference exceeds 10% but is not greater than 20% then the payment under the Suckler Cow, Special Beef and Slaughter Premium Schemes for the year in question will be reduced by twice the percentage difference.
4. If the difference exceeds 20% of the eligible animals no premium will be paid under the Suckler Cow, Special Beef and Slaughter Premium Schemes for the year in question.
5. Where the difference exceeds 50% no premium will be paid under the Suckler Cow, Special Beef and Slaughter Premium Schemes for the year in question and, in addition, an amount equal to the amount the farmer would have received will be deducted from cattle premium entitlement over the following three years. *
6. If however it is established that a farmer intentionally made a false declaration he will not be entitled to any premium under the Suckler Cow, Special Beef and Slaughter Premium Schemes for the year in question and in addition, where the farmer intentionally made a false declaration and the difference is greater than 20%, an amount equal to the amount the farmer would have received will be deducted from cattle premium entitlement due over the following three years. *

* In these circumstances you are strongly advised to lodge aid applications in the following year in order to eliminate the penalty. Otherwise, the penalty is carried forward to the second year and, if necessary, the third year following the year in which the penalty was incurred.

Example 1

What happens if 3 animals or less are rejected.

Application details are as follows:

21 animals applied for on one application for Special Beef Premium (SBP), 5 cows/heifers for the Suckler Cow Premium (SC) and 40 animals for Slaughter Premium (SL) - total 66 animals.

3 steers sold during the 2 months retention period. The percentage reduction in this case is 3 rejected animals divided by 63 (eligible) x100 = 4.76%.

Entitlement is calculated as follows:

18 SBP @ €150	= €2,700.00 (£2,126.42)
5 SCs @ €224.15	= €1,120.75 (£882.66)
40 SL @ €80	= €3,200.00 (£2,520.20)
Total	€7,020.75 (£5,529.28)
Less 4.76% reduction	€ 334.18 (£263.19)
Entitlement	€6,686.57 (£5,266.09)

Under the old system his entitlement would have been €6,120.84 (£4,820.55).

Example 2

What happens if the number of animals rejected is more than 3 but not greater than 10% of the eligible animals?

Application details are as follows:

21 animals applied for on one application for Special Beef Premium, 10 cows for the Suckler Cow Premium and 30 animals for Slaughter Premium - total 61 animals.

Two of the steers applied on were not tagged and the farmer sold 2 other steers during the two months retention period. The percentage reduction in this case is 4 rejected animals divided by 57 (eligible) x100 = 7.01%

Entitlement is calculated as follows:

17SBP @ €150	= €2,550.00 (€2,008.29)
10 SCs @ €224.15	= €2,241.50 (€1,765.32)
30 SL @ €80	= €2,400.00 (€1,890.15)
Total	<u>€7,191.50 (€5,663.77)</u>
Less 7.01% reduction	€ 504.12 (€397.03)
Entitlement	<u>€6,687.38 (€5,266.74)</u>

Under the old system his entitlement would have been €4,641.50 (€3,655.48).

Example 3

What happens if the number of animals rejected is more than 3 and more than 10% but less than 20% of the eligible animals?

Application details are as follows:

60 animals applied for on one application for Special Beef Premium, 20 cows/heifers for the Suckler Cow Premium and 20 animals for slaughter Premium - total 100 animals.

The farmer sold 10 of the steers during the two months retention period. The percentage reduction in this case is 10 rejected animals divided by 90 (eligible) x100 = 11.11% x 2 = 22.22%

Entitlement is calculated as follows:

50 SBP @ €150	= € 7,500.00 (€5,906.73)
20 SCs/heifers @ €224.15	= € 4,483.00 (€3,530.65)
20 SL @ €80	= € 1,600.00 (€1,260.10)
Total	<u>€13,583.00 (€10,697.48)</u>
Less 22.22% reduction	€ 3,018.14 (€2,376.98)
Entitlement	<u>€10,564.86 (€8,320.50)</u>

Under the old system his entitlement would have been €10,583.00 (€8,334.79).

Example 4

What happens if the number of animals rejected is more than 20% of the eligible animals?

Application details are as follows:

100 animals applied on for Special Beef Premium, 20 cows/heifers under the Suckler Cow Premium and 50 animals for slaughter Premium. Total 170 animals.

The farmer slaughtered 35 of the steers during the two months retention period.

The percentage reduction is 35 rejected animals divided by 135 (eligible) x100 = 25.9%.

In this case as the percentage exceeds 20% of the eligible animals the farmer is not entitled to any premium for the scheme year in question.

Under the old system the penalty would only have been applied to the Special Beef Premium application. He would have been entitled to a payment under Suckler Cow and Slaughter Premium of €8,483.00 (€6,680.91).

Example 5

What happens if the number of animals rejected is more than 50% of the eligible animals?

Application details are as follows:

85 animals applied on for Special Beef Premium, 5 cows under the Suckler Cow Premium and 10 animals for Slaughter Premium. Total 100 animals.

The farmer sold 40 of the steers during the two months retention period.

The percentage reduction is: 40 rejected animals divided by 60 (eligible) x100 = 66.66%

In this case as the percentage exceeds 50% of the eligible animals the farmer is not entitled to any premium for the scheme year in question and in addition an amount equal to the amount refused will be offset against any premium entitlement due to him over the next three years. This figure will amount to €8,670.75 (£6,828.77)

Under the old system the penalty would have been applied to the Special Beef Premium application. The farmer would have been entitled to a payment of €1,920.75 (£1,512.71) under Suckler Cow Premium and Slaughter Premium.

Identification and registration of cattle.

One of the key elements in gaining consumer acceptance as to the safety of beef is a reliable system for recording the identification, registration and movement of bovine animals. In Ireland this system is called CMMS. Such a system is also of benefit in the control of animal disease. For these reasons the European Commission has decided that a farmers' obligation in relation to the identification and registration system should be policed through the Premia payments system. This means that, not alone must the animals on which premium is being claimed be compliant with the identification and registration system **but so too must all other bovine animals on the holding.**

The identification and registration requirements in relation to bovine animals are that:

- they must be eartagged,
- they must have a passport,
- they must be entered in the Bovine Herd Register
- they must be properly recorded on the CMMS database.

Non-compliance with the identification and registration requirements on unclaimed animals is usually found in the course of an on-the-spot inspection.

Up to now, when non-compliance was found, the regime involved penalties not only affecting the farmers' scheme applications in the current year but also a complex range of penalties including retrospective penalties crossing two years.

The new method of calculating the penalty to be applied is a significant improvement from the previous situation. It is fairer and more proportional.

The calculation of the adjustment takes account of the number of unclaimed animals non-compliant against the overall number of animals on the holding. In addition to taking account of the animals on the holding on the day of the inspection, the calculation will also take account of the average number of animals in the herd throughout the year. This results in any payment adjustment being proportional to the total number of animals on the holding throughout the year. Any payment adjustment will be calculated at the end of the year in question and will be offset against amounts due for the scheme year in question.

In addition under the new arrangements if it is found that some animals are not properly entered in the Bovine Herd Register and/or the passports are incorrectly completed no penalty will be applied unless such non-compliance is found on at least two inspections within a 24 months period.

However where unclaimed animals do not have ear tags and /or are not properly entered on the database a payment adjustment must apply each time non-compliance is found. If it is found that the non-compliance with identification and registration requirements was intentional no bovine aid will be granted for the year in question.

Chapter 5.

Ewe Premium arrangements

Late lodgement of scheme applications

Late lodgement of Ewe Premium Scheme applications will give rise to adjustments of payment. Applications can be received up to 25 calendar days after the closing date with a 1% reduction in the amount due for every working day that the application is late.

Missing or rejected ewes

Where ewes are missing or rejected for premium a percentage reduction in entitlement will apply. The percentage reduction is obtained by dividing the number of rejected ewes by the number of eligible ewes. The percentage reductions which apply are:

1. Where, having divided the number of rejected ewes by the number of eligible ewes, the percentage is not more than 10%, entitlement is reduced by the percentage rejected.
2. Where, having divided the number of rejected ewes by the number of eligible ewes, the percentage is more than 10% but not more than 20%, entitlement is reduced by twice the percentage rejected.
3. Where, having divided the number of rejected ewes by the number of eligible ewes, the percentage is more than 20%, no ewe premium is payable for the year in question.
4. Where, having divided the number of rejected ewes by the number of eligible ewes, the percentage is more than 50%, no premium is payable for that year and, in addition an amount equal to the amount the farmer would otherwise have received will be deducted from any Ewe Premium entitlements due over the following three years. *
5. If however it is established that a farmer intentionally claimed premium on ewes which he did not have, no premium will be paid for the year in question and, having divided the number of rejected ewes by the number of eligible ewes the percentage rejected is more than 20%, an amount equal to the amount he would otherwise have received will be deducted from any Ewe Premium entitlements due over the following three years. *

* In these circumstances you are strongly advised to lodge aid applications in the following year in order to eliminate the penalty. Otherwise, the penalty is carried forward to the second year and, if necessary, the third year following the year in which the penalty was incurred.

Example 1

The farmer claimed Ewe Premium on 100 ewes. He was only able to present 92 ewes at inspection. The percentage reduction in this case is 8 missing ewes divided by 92 eligible ewes x 100 = 8.70%

Entitlement is calculated as follows:

92 x €28 (including Supplementary Premium)	=	€2,576.00	(£2,028.76)
Less 8.70%	=	€ 224.11	(£176.50)
Total due	=	€2,351.89	(£1,852.26)

Example 2.

The farmer applied for Ewe Premium on 70 ewes. He was only able to present 62 ewes at inspection. The percentage reduction in this case is 8 missing ewes divided by 62 eligible ewes x 100 x 2 = 25.8%.

The entitlement is calculated as follows:

62 x €28 (including Supplementary Premium)	= €1,736.00 (£1,367.21)
Less 25.8%	= € 447.89 (£352.74)
Total due	€1,288.11 (£1,014.47)

Example 3.

The farmer applied for Ewe Premium on 80 ewes. He was only able to present 65 ewes at inspection. The percentage reduction in this case is 15 missing ewes divided by 65 eligible ewes x 100 = 23.07%

The farmer is not entitled to any Premium for the year in question because the shortfall in this case exceeds 20%.

Example 4

The farmer claimed Ewe Premium on 130 ewes. He was only able to present 80 ewes at inspection. The percentage reduction is 50 missing ewes divided by 80 eligible ewes x 100 = 62.5%. Because the percentage shortfall is greater than 50% he is not entitled to any Premium for the year in question and, in addition, an amount of €2,240 (£1,764.14), which is the amount he would otherwise have been entitled to, will be deducted from any Ewe Premium entitlements due to him over the following three years.

Chapter 6

General Issues

(a) Changes in the Beef Sector (2002 and 2003)

The following changes will take effect in 2002 and 2003:

1. The National Quota for Special Beef Premium will be reduced from 1,077,458 to 1,028,153 for 2002 and 2003 and the 180 limit will continue to apply to each of the first and second age categories.
2. The main change in the Suckler Cow Premium Scheme for 2002 and 2003 is that a farmer who lodges an application for premium on 14 animals or more must include at least 15% heifers in that application and maintain that percentage of heifers throughout the retention period. These heifers can be maiden heifers or in-calf heifers. If an in-calf heifer calves during the retention period she is then counted as a cow for the purpose of calculating the percentage of cows and heifers in the herd. If, after a calving, the percentage of heifers drops below 15%, the heifer which calved must be replaced by another maiden or in-calf heifer. In calculating the number of heifers that must be maintained during the retention period, the number obtained after calculating 15% of the total number of animals for which a farmer wishes to receive premium is rounded up or down to the nearest whole number, e.g. 6.01 to 6.49 is rounded down to 6 and 6.5 to 6.99 is rounded up to 7 – see Appendix 2.

Any farmer who wishes can include up to 40% heifers in his application. The maximum number of heifers that can be included in an application is calculated by obtaining 40% of the number of animals on which it is intended to obtain premium and rounding the result up or down as set out in the previous paragraph. A farmer who applies for premium on less than 14 animals does not have to comply with the minimum 15% heifer requirement but has the option of applying on up to 40% heifers. He does not have to replace any heifers that calve during the retention period unless he/she wishes to obtain the dry heifer top-up – see **(b) National Envelope in the Beef Sector** overleaf.

What happens if I have applied for premium on 14 animals or more and failed to maintain the minimum 15% heifers throughout the retention period?

Example A

You applied for premium on 20 animals, 3 of which were heifers (i.e. the minimum 15% requirement), the other 17 being cows. One of the heifers calves during the retention period and is not replaced by a maiden heifer or an in-calf heifer. As you have only maintained 2 heifers for the duration of the retention period you are only entitled to premium on a total of 16 animals i.e. the maximum number of animals that can be paid in an application containing only two heifers. The heifer which calved and was not replaced also leads to a reduction in payment on the cattle eligible for payment under all the cattle premium schemes.

Example B

You applied for premium on 32 animals, 5 of which are heifers (i.e. the minimum 15% requirement), the other 27 being cows. Two of the heifers calve during the retention period and are not replaced by maiden or in-calf heifers. As you have only maintained 3 heifers for the duration of the retention period you are only entitled to premium on a total of 23 animals i.e. the maximum number of animals that can be paid in an application containing only three heifers. The heifers which calved and were not replaced also lead to a reduction in payment on the cattle eligible for payment under all the cattle premium schemes.

3. For 2002 and 2003 Suckler Cow quota surrendered to the National Reserve will be frozen. “Surrendered” relates to rights returned to the National Reserve because of non-usage. Rights coming to the National Reserve by way of deduction from sales will continue to be available for distribution.

4. The stocking density ceiling for Special Beef Premium and Suckler Cow Premium payments is reduced from 2LU/ha to 1.9 LU/ha in 2002 and 1.8 LU/ha in 2003.
5. The milk quota limit for Small-scale Milk Producers who wish to obtain Suckler Cow premium has been increased to 35,470 gallons for 2002.

(b) National Envelope in the Beef Sector

The amount available under the National Envelope in the beef sector for 2002 is €31.4m. (£24.7m) This will be used to:

- (i) continue the top-up of the Slaughter Premium on beef breed heifers, introduced in 2000,
- (ii) continue the top-up of Suckler Cow Premium on replacement heifers in the suckler cow herd, introduced in 2001, and
- (iii) pay a top-up in 2002 on dry heifers qualifying for the Suckler Cow Premium Scheme up to a maximum of 15% of cows/heifers qualifying for premium. This top-up will be payable to all applicants who included dry heifers in their Suckler Cow application provided the heifers in question do not calve down during 2002.

(c) Good Farming Practice

In recent years, environmental considerations have played an increasing part in EU agriculture policy. From the Amsterdam Treaty in 1993 all the way up to the Agenda 2000 negotiations, the emphasis on the environment has been increasing. This is in some ways a response to the emphasis on intensification of production in the earlier years of the CAP, which brought about many benefits to the farming sector in Europe but at a price in terms of the environment.

Farmers receiving payments under the various EU supported measures must now comply with certain environmental standards as a part of the conditions for such aid. The Department's booklet on **Good Farming Practice** sets down the environmental requirements applicable to the schemes. Farmers in REPS, of course, voluntarily undertake additional obligations and are compensated for them in the REPS payments.

Conclusion

It is hoped that having read this booklet you have found the contents to be of some benefit and will be aware of the pitfalls which could prevent you from getting your maximum payment entitlements under the various schemes. Most penalties arise by missing scheme closing dates. However, some other penalties arise due to overdeclaring your land on your Area Aid application, failing to keep the animals which you have applied on for the retention period and not complying with tagging, registration and notification of movement and deaths of bovine animals. These problems can and should be avoided. The **"Do's"** and **"Don'ts"** outlined in Chapter 1 are a must!

APPENDIX 1

CAP PAYMENTS GUIDE 2002

Scheme	Rate	Max. No. Qualifying	Where applies	Applications date	EU LU Equiv.	Retention Period
EU Suckler Cow Premium	€224.15	Subject to Quota held. Subject to eligible breed. Subject to stocking Density limit max 1.9lus/ha for 2002. Applications for 14 or more animals <u>must</u> comprise at least 15 % heifers while all applications, regardless of size, <u>may</u> contain up to a maximum of 40% heifers.	Nationwide. Suckler Cow Farmers <u>and</u> Dairy Farmers with milk quota not exceeding 35,470 gallons	2 Jan 2002 to 28 June 2002 Applications lodged after 28 June but before 24 July will be subject to penalty (only one application allowed)	Suckler Cow = 1.0 LU. Heifers up to and incl. 24 mths = 0.6 LU. Heifers over 24 mths = 1LU.	Six Months but can replace with other cow/heifer (within 20 days). Heifers must not exceed 40% of total animals for which premium was requested and in applications with 14 or more animals must not be less than 15% of total animals applied on.
EU Special Beef Premium		National Quota of 1,028,153 applies.	Nationwide	1 Jan 2002 to 31 Dec 2002.	0.6 LU if 2yrs or under	Two Months
First Age	€150	180 males (both first age steers & bulls combined).				
Bulls	€210	Steers & Bulls must be 7 mths. of age on application. The upper age limit for steers is 19 mths - there is no upper age limit for bulls.			1 LU if over 2 yrs	
Second Age	€150	180 steers Second age steers must be 20 months on application. Both ages are subject to stocking Density limit max 1.9 lu/ha for 2002.	Nationwide	1 Jan 2002 to 31 Dec 2002.	0.6 LU if 2yrs or under. 1 LU if over 2 yrs	Two Months
Extensification Premium	€80 €40	Stocking Density must be less than 1.4 LU/ha. Stocking Density must be 1.8 LUs/ha or less. Area Aid form must be submitted.	Nationwide	Form of Choice (EXPR1) late Jan 2002 to 01 Mar 2002.		None
Slaughter Premium	€80	National Quota of 1,776,668, applies. Animal must be at least 8 mths old on date of slaughter/export. Subject to having held the animal in herd for two months and that it is slaughtered within one month of leaving herd or exported live to a non EU country within two months of leaving herd.	Nationwide	1 Jan 2002 to 31 Dec 2002. No application required except for animals sent for slaughter to the EU excl. Northern Ireland.		None

Scheme	Rate	Max. No. Qualifying	Where applies	Applications date	EU LU Equiv.	Retention Period
Beef National Envelope	€22.85 approx.	Top up on Slaughter Premium in respect of beef-breed heifers. Heifers must be at least 8 mths and under 30 mths on date of slaughter/export. A limit of 180 applies.	Nationwide	Paid automatically		
	€76 approx.	Top-up on Suckler Cow Premium in respect of heifers which calve for the <u>first time</u> in 2002 and are submitted for premium as suckler cows/heifers. Max. number of top-ups payable limited to 20%.	Nationwide	Paid automatically		
	€76 approx.	Top-up on Suckler Cow Premium in respect of heifers submitted for the premium and which do not calve during 2002. Max. number of top-ups payable limited to 15%.	Nationwide	Paid automatically		
Ewe Premium	€21	Subject to Quota held.	Nationwide	4 Dec 2001 to 4 Jan 2002. Applications lodged after 4 Jan but up to 29 January will be subject to penalty.	0.15 LU	100 days
Sheep National Envelope	€1.22	A top-up on Ewe Premium.	Nationwide	Paid automatically		
Rural World Premium	€7	Subject to quota held and Ewe Premium paid. Area Aid form must be submitted.	Disadvantaged Area. 50% of area farmed must be in the D.A.	Paid automatically		
*Area-based Compensatory Allowance	€88.88 per ha up to 45ha in MSH (lowland) €76.18 per ha up to 45ha in LSH (lowland) €57.14 per ha up to 60ha on mountain type land	Subject to minimum stocking density of 0.15 LUs per ha. Minimum holding of 3 ha. Applicant must reside within 70 miles of holding	Disadvantaged Areas	Proposed Area Aid closing date 26 April 2002		
Arable Aid		National Base Area for all crops is 345,500 ha of which maize silage amounts to 200 ha Crops must be sown by 31 May each year	Nationwide	Proposed Area Aid closing date 26 April 2002		
Cereals	€383.04					
Set-aside	€383.04					
Maize Silage	€365.40					
Oilseeds	€383.04					
Protein Crops	€440.80					
Linseed	€383.04					

D.A. = Disadvantaged Areas; MSH = More Severely Handicapped (lowland); LSH = Less Severely Handicapped and Coastal Areas with specific handicap (lowland)

* Proposals for a revised scheme of Compensatory Allowances in Disadvantaged Areas are being considered by the European Commission

Applicants under all schemes must comply with the Good Farming Practice code.

APPENDIX 2

Suckler Cow Premium – Cow/Heifer Ratio Ready Reckoner

No of Animals	Cow/Heifer Ratio			Top-Ups Available		
	15% min. Heifer Requirement	40% max Heifers Option	min 60% Cows	20% Max 1st Time Calvers Top-Up.	15% min Dry Heifers Top-Up.	Max Total Tops-up
1	0	0	1	0	0	0
2	0	1	1	0	0	0
3	0	1	2	1	0	1
4	0	2	2	1	1	2
5	0	2	3	1	1	2
6	0	2	4	1	1	2
7	0	3	4	1	1	2
8	0	3	5	2	1	3
9	0	4	5	2	1	3
10	0	4	6	2	2	4
11	0	4	7	2	2	4
12	0	5	7	2	2	4
13	0	5	8	3	2	5
14	2	6	8	3	2	5
15	2	6	9	3	2	5
16	2	6	10	3	2	5
17	3	7	10	3	3	6
18	3	7	11	4	3	7
19	3	8	11	4	3	7
20	3	8	12	4	3	7
21	3	8	13	4	3	7
22	3	9	13	4	3	7
23	3	9	14	5	3	8
24	4	10	14	5	4	9
25	4	10	15	5	4	9
26	4	10	16	5	4	9
27	4	11	16	5	4	9
28	4	11	17	6	4	10
29	4	12	17	6	4	10
30	5	12	18	6	5	11
31	5	12	19	6	5	11
32	5	13	19	6	5	11
33	5	13	20	7	5	12
34	5	14	20	7	5	12
35	5	14	21	7	5	12
36	5	14	22	7	5	12
37	6	15	22	7	6	13
38	6	15	23	8	6	14

No of Animals	Cow/Heifer Ratio			Top-Ups Available		
	15% min. Heifer Requirement	40% max Heifers Option	min 60% Cows	20% Max Ist Time Calvers Top-Up.	15% min Dry Heifers Top-Up.	Max Total Tops-up
39	6	16	23	8	6	14
40	6	16	24	8	6	14
41	6	16	25	8	6	14
42	6	17	25	8	6	14
43	6	17	26	9	6	15
44	7	18	26	9	7	16
45	7	18	27	9	7	16
46	7	18	28	9	7	16
47	7	19	28	9	7	16
48	7	19	29	10	7	17
49	7	20	29	10	7	17
50	8	20	30	10	8	18
51	8	20	31	10	8	18
52	8	21	31	10	8	18
53	8	21	32	11	8	19
54	8	22	32	11	8	19
55	8	22	33	11	8	19
56	8	22	34	11	8	19
57	9	23	34	11	9	20
58	9	23	35	12	9	21
59	9	24	35	12	9	21
60	9	24	36	12	9	21
61	9	24	37	12	9	21
62	9	25	37	12	9	21
63	9	25	38	13	9	22
64	10	26	38	13	10	23
65	10	26	39	13	10	23
66	10	26	40	13	10	23
67	10	27	40	13	10	23
68	10	27	41	14	10	24
69	10	28	41	14	10	24
70	11	28	42	14	11	25