

Whole Farm Plans

Scotland



Introduction

Changes to agricultural support in Scotland will begin next year. By 15 May 2025, to continue receiving their Basic Payment Scheme (BPS) payment every farmer and crofter in Scotland must demonstrate that they have commenced a review and baseline of their current land and livestock management practices. They will also need to ensure their business and future agricultural activities are sustainable, efficient, and resilient, which will help deliver Scotland's Vision for Agriculture going forward. This can be demonstrated by creating a Whole Farm Plan (WFP).

Intention

The WFP was proposed by the Farmer Led Groups and developed through consultation with the agriculture industry to support farmers and crofters in taking a holistic view of their farm or croft. By creating a baseline of their current performance and activities, businesses will be able to understand their land better and identify opportunities for improvement. This will allow them to be more productive and profitable, contribute to meeting Scotland's climate and nature targets, and make an informed use of the future support framework.

What is a Whole Farm Plan?

Currently, five individual plans and audits make up the WFP. These have been selected to ensure farmers and crofters undertake a baseline review of their current land and livestock management practices to help them understand their current position regarding efficiency and sustainability, carbon emissions and biodiversity. The first three audits and plans will apply to all farms and crofts, with the latter two only applicable to some;

REQUIRED FOR ALL CLAIMANTS BY 2028

1. Carbon Audit

- Agrecalc or another accredited carbon auditing tool can be used, either via an adviser or by the farmer. The audit will show where emissions are high and identify potential reductions
- Carbon audits carried out previously for supply chain contracts will be accepted if in date.

Validity – within a five-year period before May 2025

2. Biodiversity Audit

- A baseline biodiversity audit and creation of a habitat map to be carried out over the whole land holding to outline different habitat types.

Validity – within a five-year period before May 2025

3. Integrated Pest Management (IPM) Plan

- To encourage a better approach for the prevention, detection and control of a plant's pests, diseases and weeds. IPM uses biological, cultural, physical and chemical controls to minimise the environmental impact and help demonstrate the use of Plant Protection Products is justified.

Validity – renewed annually

REQUIRED FOR ALL CLAIMANTS OF REGION 1 LAND BY 2028

4. Soil Analysis

- Soil sampling to be carried out over all claimed Region One land over five years and must include carbon analysis along with pH, Phosphorous (P) and Potassium (K)
- Sampling can be carried out by the farmer or an advisor and sent to a lab for analysis
- If the business claims Region One land that receives applications of artificial fertiliser and/or organic manure, it will be required to have soil analysis. By 15 May 2028, all Region One land must have been sampled within the previous five years.

Validity – within a five-year period before May 2025

REQUIRED FOR ALL CLAIMANTS WITH LIVESTOCK BY 2028

5. Animal Health and Welfare Plan

- Required if livestock is kept on the land. The plans are flexible and can be developed by working with a vet or advisor to decide the health and welfare priorities
- Health and welfare plans held as part of a quality assurance scheme are valid and can be used.

Validity – renewed annually

How the individual audits and plans make up a complete WFP

Whilst there are five types of audits and plans, it is their combination that creates the final WFP. The carbon audit provides an estimated carbon footprint. It will identify where emissions are being produced and where carbon is or can be sequestered, enabling the identification of opportunities for resource efficiency and reduced costs. The Animal Health and Welfare Plan focuses on improving livestock efficiency, which also leads to reduced emissions and increased profitability. The Soil Analysis and IPM Plans will help focus on maximising the efficiency of managing the quantity of chemical/organic fertilisers, pesticides and herbicides, which also reduces emissions and improves biodiversity. Whilst the Biodiversity Audit/Habitat map will identify important habitats and potential new habitats that could meet future Tier 2 (enhanced) requirements or could be managed under Tier 3 (elective) as well as potentially sequestering carbon and reducing the carbon footprint.

Timeframe

WFPs are being introduced on a phased basis. On the 2025 Single Application Form (SAF), farm businesses must indicate that they have at least two of the above audits/plans in place. Full details will not need to be submitted, except the habitat map, as part of the biodiversity audit. By 15 May 2028, every farmer and crofter must carry out all of the audits and plans **applicable to their business** as a condition of receiving Scottish Government agricultural support payments.

Monitoring and penalties

As part of an on-farm inspection regime, starting in 2025, the Scottish Government Rural Payments and Inspections Directorate (SGRPID) will check the audits and plans indicated on an SAF meet the minimum standards and validity period. In 2025, if the requirement to obtain at least two of the audits and plans from the WFP is not met, a warning letter rather than a fine against the BPS payment will be issued.

The requirements for 2026 will be set out in an update of the [Agricultural Reform Programme \(ARP\) route map](#) during the summer of 2025. It is likely farmers and crofters will need to have more than two of the audits and plans in place. Data from 2025 will be used to reflect on and review uptake and identify any potential challenges. A sixth plan covering nutrient management is proposed to be added to the WFP by 2028.

Support

Funding is still available for carbon audits, animal health and welfare interventions and soil sampling of Region One land through the Preparing for Sustainable Farming scheme.

Conclusion

The requirement to have the plans and audits in place that are relevant to a farm or croft by 2028 does place a further administrative burden upon businesses. However, many businesses will likely have already undertaken one or more of the requirements, which can be used if they meet the validity requirements. With just over three years to meet the requirements, planning is essential to ensure full eligibility for these payments remains in 2028. The key actions to carry out in 2025 are;

- Check which of the five audits and plans are required for the farm or croft
- Check whether any previously produced plans or audits meet the validity criteria
- Ensure that at least two of the audits and plans, ideally those that provide the business with the greatest benefit, are in place by 15 May 2025, ensuring that they meet the minimum standards
- Indicate on the 2025 SAF what the chosen two audits and plans are
- Share copies of the audits and plans with SGRPID if required
- Maintain a record of any actions taken based on the information from the audits and plans
- Continue obtaining additional audits and plans to ensure all are in place by 2028.

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