# Farm Carbon Calculator Guide

## How to create overheads reports and product footprints

The Farm Carbon Calculator is a flexible footprinting tool. This guide will show you the easy step by step process for creating a carbon footprint report for a product being produced on-farm, or your farm overheads - an advanced process made simple.

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## Overheads reports separate some of your farm emissions so they can be split between component parts of your farm or different products.

Overheads reports offer a way to record and footprint part of your farm emissions so you can later apportion these across different parts of a farm enterprise or product being produced on farm.

Similar to financial overheads in financial accounting, overheads reported in an overheads carbon footprint report are emissions which are shared by different parts of your business. They will typically include things that don't change very often and

which support the rest of your farming activities: think machinery, buildings, offices, hedgerows, and travel to name a few.

## When to use overheads reports

An overheads report is particularly useful where there is more than one product coming out of your farm - like beef and potatoes – you may choose to understand the exact footprint of each. It can be insightful to see $CO_2$e represented in relation to yield for example, and to repeat this annually.

An overheads report calculates carbon emissions for items which are common to the whole farm so that product footprints can then receive the correct proportion of those emissions. This has benefits: product footprints become more accurate, and you won't need to split this data yourself, nor enter the same data twice. For details on product footprints continue through this guide.
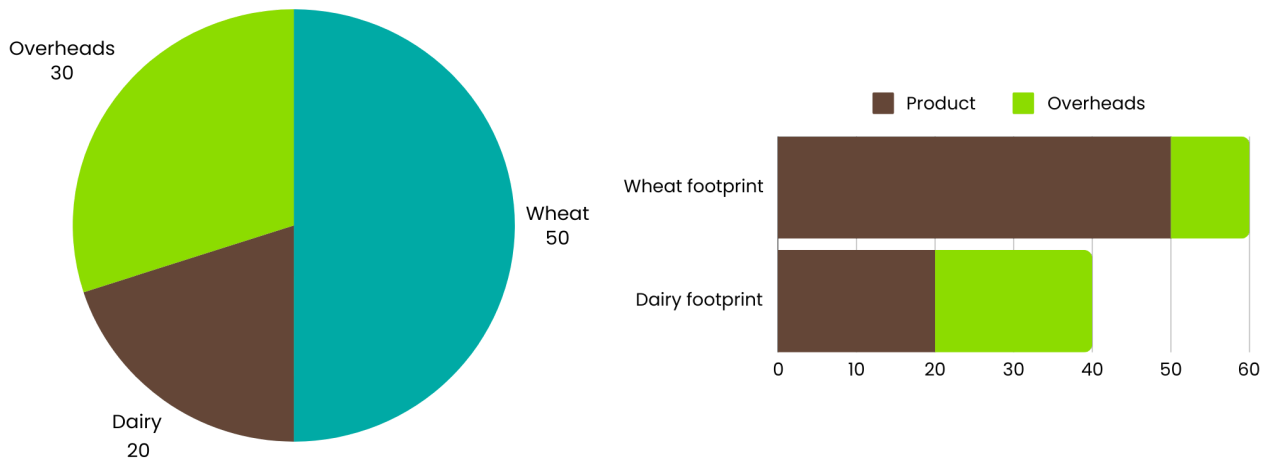


*Overheads reports split a portion of your whole farm carbon footprint into a product carbon footprint in proportion. This simplifies the process of making product carbon footprints. It works the same way for farm enterprises like a farm producing dairy and wheat for example.*

### You might not need an overheads report

If you just want to footprint one farm enterprise you can do this by separating your data for this enterprise and using the calculator as you normally would. This will create a carbon footprint for the part of the farm you entered data for.

This could be useful if splitting your farm data is already easy, though note you may need to enter the same sort of information multiple times to repeat this process.

# How to create an overheads report

## By starting a new report

> Create a new report and complete all required fields.

> Under *Report purpose* select that you are footprinting part of a farm instead of a whole farm footprint, and select that you are creating an *overheads report*.

**Report purpose** ⓘ

Is this report a carbon footprint for your whole farm? ⓘ

No

Select an option for this report ⓘ

Create an Overheads Report

- None -
Footprint part of a farm / farm enterprise
Create a product footprint
**Create an Overheads Report**

## By copying an existing whole farm report

> Copy the carbon footprint report for your whole farm. Rename and set report type as *Overheads report* as above.

> Copy your whole farm report again for every product carbon footprint required. Rename and set report type as *product report.*

> Delete or edit emissions on the overheads report until only those emissions which are overheads remain. Do the same on each product report leaving product-related emissions.

### Top tips

↳ The quickest way to make an overheads report is to copy an existing whole farm report in the Farm Carbon Calculator

↳ Name the reports well to keep track of them

↳ If copying reports ensure that you delete or edit emissions to avoid double counting items

↳ On all overheads or product reports ensure the farm area is entered accurately as we later use this to divide your overheads between products or business parts

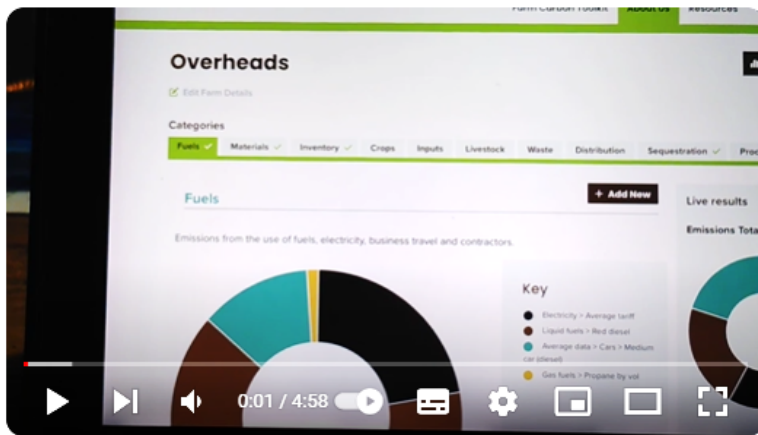↳ Click 'edit farm details' to make edits to report details whilst building the report.
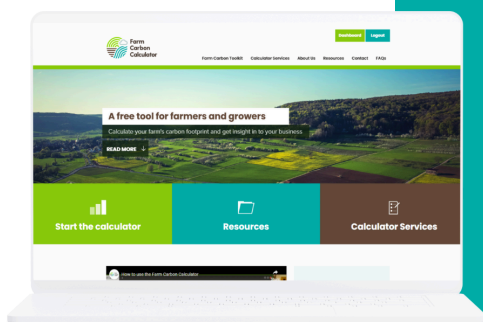
## Example Poultry Farm

01-01-2023 to 31-12-2023

✏ Edit Farm Details

## Watch our overheads video guide →

## Decide what to include in your overheads report

All farms have overheads emissions - those resulting from farm activities, processes, purchases or land use which are not directly related to a single product or part of a farm enterprise. These items do not generally change a lot between years, as they are not directly linked to what the farm produces, the success of crops, or the weather etc.

Some examples are shown in the below diagram but each farm will be different.
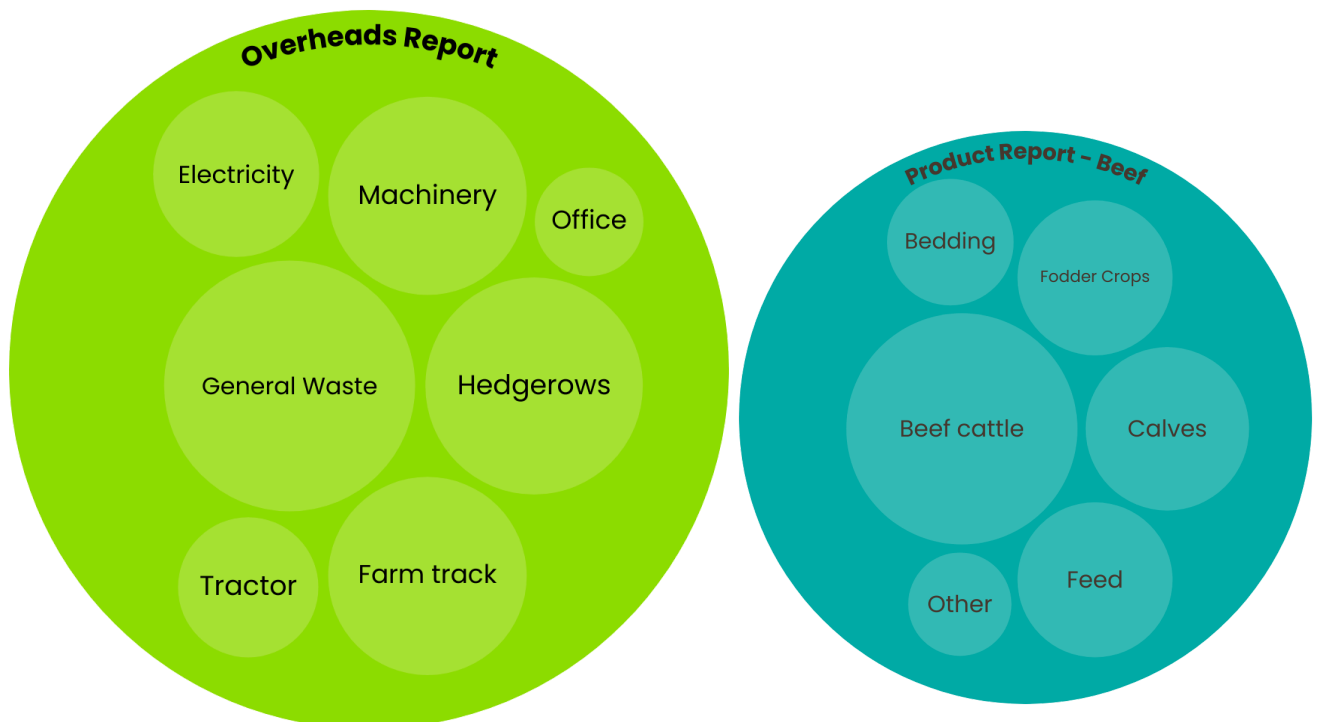


*An example of what may be included in an overheads and product carbon footprint report.*

If you are not sure it may be easier therefore to think about overheads as what they are not and work through each item in turn. For each item, activity or purchase you may ask yourself:

**Is this only required to directly produce a single product on farm?**

**Or is this only required for a single part of the farm enterprise?**

If the answer to either of the above is no, then the item would go in an overheads report. If the answer is yes, note it down for your product report.

### Examples

**1**

Hedgerows on farm do not often directly contribute to production of any particular product. You may enter all hedgerows into an overheads report and then some of the carbon generally sequestered by these hedges will reduce the footprints of each product on farm.

**2**

A mixed farm may want a separate footprint for their arable and livestock enterprises. Items such as cattle feed are only relevant to the livestock enterprise, and therefore do not belong in the overheads for the whole farm. Similarly, the contractor operations needed for drilling or harvesting wheat are only related to the arable footprint and not an overheads emission. However a new tractor used to pull the grain cart or to move feed into barns is an overheads emission as it is shared by both enterprises.

### Work with the data that you have available

You may find you don't know the available detail to be able to separate farm activities, processes or purchases across different parts of your farm. These too may be included in overheads reports - with some caution.

For example you may only know fuel usage for the farm as a whole even though machinery burning the fuel can be specific to each part of the farm. In this case, fuel usage would have to be included in the overheads report to ensure it is captured. Feel free to ask our team if you are not sure about the data you have available.

# Product reports are a carbon footprint for a single farm output.

## What to include in a product report

Think about the separate processes used to produce the various products from your farm – or the various parts of your farm business. Anything directly involved in the production of a single product can go into the report, and the rest would be added to the overheads report (see above).

The more information you can enter into the calculator the more accurate the footprint will be, though good product footprints can exist with only some information added as well as many. It depends on how much information you are able to collect. If you need advice on how to improve your data collection, or on how to improve the accuracy of your carbon footprint our team can help.
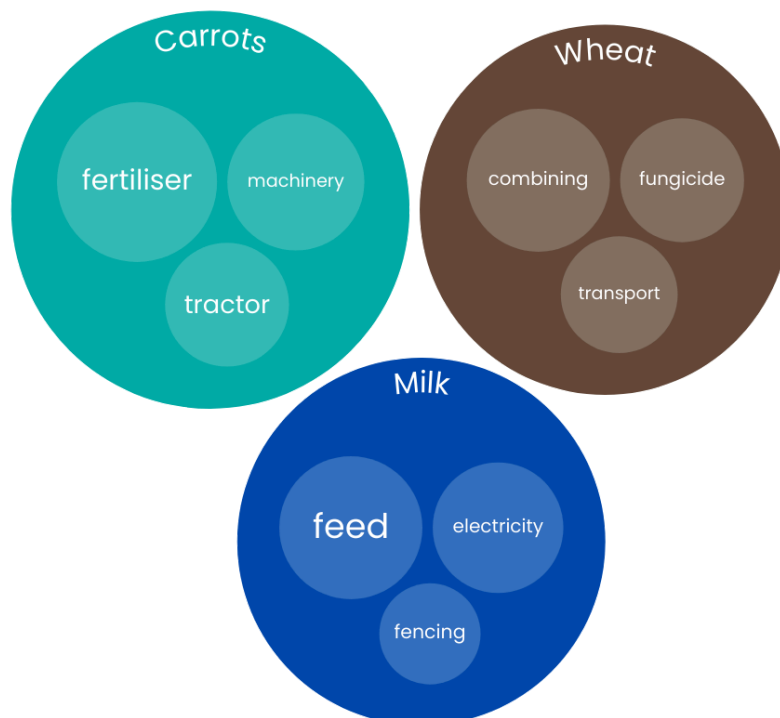


*Each product carbon footprint should contain only information related to the production of that item (and a proportion of the farm overheads emissions).*

# How to create a product report

〉 Create a new report and complete all required fields.
〉 Under *Report purpose* select that you are footprinting part of a farm instead of a whole farm footprint, and select that you are creating a *product report.*
〉 Select an overheads report to associate overheads emissions with the product.



## Top tips

↳ Ensure the farm area associated with the product is entered correctly as we later use this to divide your overheads between products or business parts.
↳ Click 'edit farm details' to make edits to report details whilst building the report.



↳ If your overheads report is not made yet, it will not appear in the list noted above but you can return to the page and add this later if you like.
↳ If you copy a product report and want to use this for a different year, remember to change the selected overheads report to the right year on your farm.



## How overheads are split between different products

If we were to include in a product report only those items which are directly related to producing that item then we would be missing some emissions – the overheads emissions from the general running of the farm. To include these emissions each product footprint should have an associated overheads report. The relevant overheads report can be selected in the report options screen.

Because these overheads emissions are split between many different parts of the farm we divide these emissions in proportion according to farm area: The total farm area, and the area required to produce each product.

On your overheads report ensure that your **total farm area** is entered in hectares as below.

On each product report ensure that the **area required to produce this product** is entered.

Farm overhead

### Farm area (hectares) ⓘ

| Cultivated | 50 |
| Grass | 50 |
| Non-cropping | 20 |

Product – ie. Dairy

### Farm area (hectares) ⓘ

| Cultivated | 0 |
| Grass | 50 |
| Non-cropping | 0 |

This diagram below shows how overheads might be allocated according to the above where the total farm area is 120ha and the area allotted to dairy production is 50ha. On this farm there are 3 products including dairy.
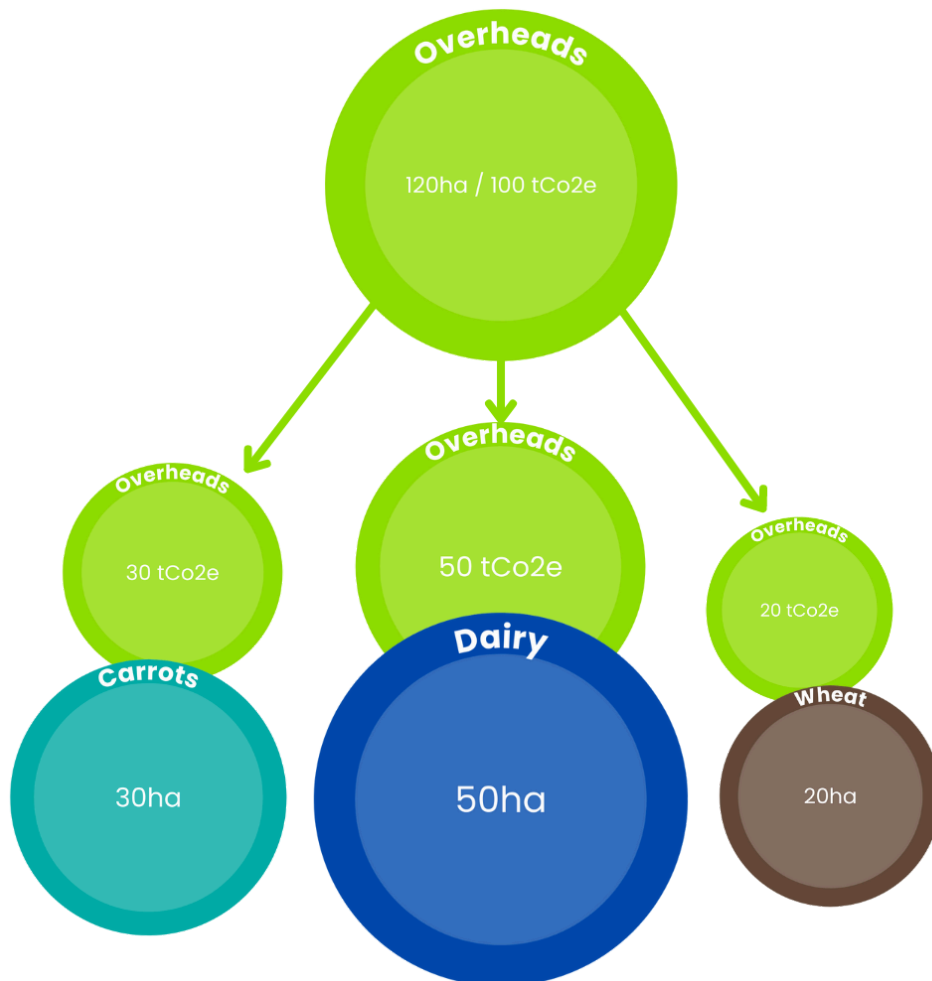


On the mixed farm example above, the total farm area is 120 ha with 20 ha non-agricultural land. 30 ha is carrots, 50 ha is dairy and 20 ha is wheat. This 30 / 50 / 20 split is therefore the proportion of overheads for each product.

Farm Carbon Calculator

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## My Reports ⓘ

Add New Report

**Managing your overheads and product footprints reports**

Each year you may have a whole farm report, to compare to previous baseline reports, as well as an overheads report, and any products you decided to footprint too. We encourage the use of scenarios and test reports too in the system to seek out ways to reduce emissions, and get familiar with it. After several years you can have quite a few reports to manage.

› Name each report well – something descriptive, and reflect whether it is a product, overheads, test, or scenario report. We add the end date of the report to the end of the name for you

› Edit or delete reports as you like

› Lock finished reports to prevent accidental editing

› If you don't recognise a report in the dashboard open it up and refresh your memory

› On the Report Details page, you can add a helpful description

› If you download your reports, save them with the same name as the system gives you

› Each year you can always copy an old report and change the name or other details. Ensure you change or delete old data that is no longer correct.

## Advanced usage of product reports

As standard our product reports assume a 12-month period as this is how the calculator is set up – you may use the system to report on each crop, or even each field depending on whether you have data available and are confident in the process above.

If you wish to report on a shorter period than 12 months and include livestock in your product calculation - please ask a member of the calculator team to ensure you enter the correct data - contact us.

## Where to go for more support

Watch our video guide to overheads reports

You can contact us for help at any time

The Farm Carbon Calculator is part of The Farm Carbon Toolkit. Created by farmers for farmers, we've worked for over a decade to further the understanding of greenhouse gas emissions in agriculture. We provide tools and services to measure impact and run projects with farmers that inspire action on the ground - find out more