FORM 11

Farming Profit/Loss for the year ended 31 December 2015.

(If you prefer you may use any 12 month accounting period ended in the year ending 31 December 2015.)

Reference to '**Line No.**', in the 'shaded' boxes below, indicate which line the appropriate figure should be entered on the *Extracts from Accounts* pages (pages 8 & 9) of the Form 11.

Line No	Expenditure	€	Receipts	€	Line No.
	Purchases of:		**Sales of:**		
	Livestock		Cattle		
129 €	Feedstuffs		Sheep		
	Fertiliser		Pigs		
	Seeds, Sprays, etc.		Other Livestock		
			Crops		€ 126
	Agricultural Wages		Milk		
131 €	Non-Family		Wool		
	Family		Silage, Hay & Straw		
			Other Farm Produce		
	Expenses		Other Farm Receipts		
132 €	Agricultural Contractors				
			Grants/Subsidies:		
134 €	*Motor Expenses – Relating to farm business (restricted where relevant)		Headage Payments		
			Disease Eradication		€ 127
			Other		
135 €	General Repairs/Farm Maintenance				
			Payments Received:		
	Rent of Land		Agricultural Contracting		€ 128
	Lease of Plant/Machinery				
	Veterinary and A.I.				
	Farm Machinery running costs (Fuel, Oil, Repairs, etc.)				
138 €	*Insurance – Farming only (Fire, Storm, Public Liability, Animal Health, etc.)				
	*Interest payable in respect of Agricultural Loans				
	*Other Farm Expenses (E.S.B., Telephone, etc.)				

*Apportion where necessary to exclude personal (i.e. non-farming) expenses

TOTAL EXPENSES		**TOTAL RECEIPTS**		
		LESS TOTAL EXPENSES		
This figure should also be entered at lines **106(a)**, and **107(a)** on page 5		**FARMING PROFIT**	€	**151,**
		or		or
This figure should also be entered at line **106(b)** on page 5		**FARMING (LOSS)**	€	**152**

Remember: do not submit this account with your return of income, instead transfer the relevant data from the above account to pages 5 and 6 of the Form 11E. You should however retain this account with your receipts/records for this year.

This is a guide for your use for this year only and should not be construed to be a general template for calculating your trading profits/(losses) for tax purposes.

FORM 11S (and **11P)**

Farming Profit/Loss for the year ended 31 December 2015.

(If you prefer you may use any 12 month accounting period ended in the year ending 31 December 2015.)

Reference to '**Line No.**', in the 'shaded' boxes below, indicate which line the appropriate figure should be entered on page 3 of the Form 11S.

Expenditure	€	Receipts	€	Line No.
Purchases of:		**Sales of:**		
Livestock		Cattle		
Feedstuffs		Sheep		
Fertiliser		Pigs		
Seeds, Sprays, etc.		Other Livestock		
		Crops		
Agricultural Wages		Milk		
Non-Family		Wool		
Family		Silage, Hay & Straw		
		Other Farm Produce		
Expenses		Other Farm Receipts		
Agricultural Contractors				
		Grants/Subsidies:		
*Motor Expenses – Relating to farm business (restricted where relevant)		Headage Payments		
		Disease Eradication		
		Other		
General Repairs/Farm Maintenance				
		Payments Received:		
Rent of Land		Agricultural Contracting		
Lease of Plant/Machinery				
Veterinary and A.I.				
Farm Machinery running costs (Fuel, Oil, Repairs, etc.)				
*Insurance – Farming only (Fire, Storm, Public Liability, Animal Health, etc.)				
*Interest payable in respect of Agricultural Loans				
*Other Farm Expenses (E.S.B., Telephone, etc.)				

*Apportion where necessary to exclude personal (i.e. non-farming) expenses

TOTAL EXPENSES		**TOTAL RECEIPTS**			**126**
		LESS TOTAL EXPENSES			**138**
		FARMING PROFIT		**€**	**107(a)**
		or			or
		FARMING (LOSS)		**€**	**107(a)**

Remember: do not submit this account with your return of income, instead transfer the relevant data from the above account to pages 5 and 6 of the Form 11E. You should however retain this account with your receipts/records for this year.

This is a guide for your use for this year only and should not be construed to be a general template for calculating your trading profits/(losses) for tax purposes.