II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2015/220

of 3 February 2015

laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union

THE EUROPEAN COMMISSION,

Having regard to Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union ([1]), and in particular the first subparagraph of Article 5(1), Article 5a(2) and (4), Articles 5b(7) and 7(2), the third subparagraph of Article 8(3) and Article 19(3) thereof,

Whereas:

(1) Following the entry into force of the Lisbon Treaty, Regulation (EU) No 1318/2013 of the European Parliament and of the Council ([2]) has amended Regulation (EC) No 1217/2009 to align it to Articles 290 and 291 of the Treaty on the Functioning of the European Union. In order to ensure the functioning of the new legal framework resulting from that alignment, certain rules should be adopted by means of delegated and implementing acts. The new rules should replace the existing rules established by the Commission to implement Regulation (EC) No 1217/2009. It is therefore appropriate to repeal Commission Implementing Regulation (EU) No 283/2012 ([3]) and Commission Implementing Regulation (EU) No 730/2013 ([4]).

(2) In accordance with Article 5 of Regulation (EC) No 1217/2009, it is necessary to lay down thresholds of economic size. Such thresholds need to vary according to Member State and in some cases even to the Farm Accountancy Data Network (FADN) division in order to take account of their different farming structures.

(3) Article 5a of Regulation (EC) No 1217/2009 provides that data are to be collected on the basis of a plan for the selection of returning holdings (selection plan). For the purposes of the selection plan, the field of survey should be stratified according to the FADN divisions listed in Annex I to Regulation (EC) No 1217/2009 and according to types of farming and economic sizes.

(4) In order to provide a representative sample of returning holdings for the stratified field of survey, the number of returning holdings per Member State and per FADN division should be set.

(5) The selection plan should be drawn up prior to the beginning of the corresponding accounting year in order to enable the Commission to verify its content before it will be used for the selection of returning holdings.

([1]) OJ L 328, 15.12.2009, p. 27.
([2]) Regulation (EU) No 1318/2013 of the European Parliament and of the Council of 22 October 2013 amending Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community (OJ L 340, 17.12.2013, p. 1).
([3]) Commission Implementing Regulation (EU) No 283/2012 of 29 March 2012 fixing the standard fee per farm return from the 2012 accounting year of the farm accountancy data network (OJ L 92, 30.3.2012, p. 15).
([4]) Commission Implementing Regulation (EU) No 730/2013 of 29 July 2013 on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings (OJ L 203, 30.7.2013, p. 6).

(6) In order to achieve the objectives set out in Article 5b of Regulation (EC) No 1217/2009 which apply for the purposes of FADN, implementing rules for the Union typology should be established.

(7) The type of farming and the economic size of the holding should be determined on the basis of an economic criterion. It is appropriate to use the standard output referred to in Article 5b(2) of Regulation (EC) No 1217/2009 for that purpose. These standard outputs need to be established by product and in line with the list of characteristics of the farm structure surveys set out in Annex III to Regulation (EC) No 1166/2008 of the European Parliament and of the Council ([1]). In this respect, a correspondence between the characteristics of the structure surveys and the headings of the farm return of the FADN needs to be established.

(8) Given the increasing importance in terms of income of gainful activities directly related to the holding other than the agricultural activities of the holding, a classification variable reflecting the importance of such other gainful activities directly related to the holding should be included in the Union typology.

(9) It is further necessary to lay down certain rules for the transmission to the Commission of the standard outputs and the data needed for their calculation.

(10) Commission Delegated Regulation (EU) No 1198/2014 ([2]) determines the main groups of accountancy data referred to in Article 8 of Regulation (EC) No 1217/2009 and lays down general rules for the collection of such data. The type, definition and presentation of the accountancy data collected by means of the farm return drawn up for the purpose of reliably determining the incomes of agricultural holdings must be uniform, irrespective of the returning holdings surveyed. It is therefore necessary to lay down the form and layout of the farm return and the methods and deadlines for data submission to the Commission. The data collected by means of the farm return should also take account of the 2013 reform of the common agricultural policy.

(11) Duly completed farm returns should be sent to the Commission in time by the liaison agency appointed by each Member State in accordance with Article 7 of Regulation (EC) No 1217/2009 in order to ensure the uniform and timely management of the delivered accountancy data. The delivery process of the accountancy data to the Commission should be made practical and secure. Therefore, provision should be made for the liaison agency to send the information concerned directly to the Commission via the computerised system set up by the Commission for the purposes of that Regulation as well as for further modalities in that regard. It is appropriate that the time limits for the submission of such data to the Commission take into account Member States' past record in delivering such data.

(12) Every farm return delivered to the Commission should be duly completed in order to be considered as eligible for payment of the standard fee.

(13) Limitation per Member State as to the total number of duly completed farm returns eligible for Union financing is laid down in Regulation (EC) No 1217/2009. Flexibility in the number of returning holdings per FADN division should be allowed, as long as the total number of the returning holdings of the Member State concerned is respected as laid down in Regulation (EC) No 1217/2009.

(14) Article 19 of Regulation (EC) No 1217/2009 provides that appropriations to be included in the general budget of the European Union, in the Commission section, have to cover the total amount of the standard fee payable to the Member States for the delivery of duly completed farm returns delivered to the Commission within the applicable deadline. The number of duly completed farm returns for which the standard fee is paid should not exceed the maximum number of returning holdings.

(15) To contribute to the improvement of farm return data management processes an increased standard fee should be paid to Member States delivering duly completed farm returns earlier than the deadline to be fixed for the submission of farm returns.

([1]) Regulation (EC) No 1166/2008 of the European Parliament and of the Council of 19 November 2008 on farm structure surveys and the survey on agricultural production methods and repealing Council Regulation (EEC) No 571/88 (OJ L 321, 1.12.2008, p. 14).

([2]) Commission Delegated Regulation (EU) No 1198/2014 of 1 August 2014 supplementing Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union (OJ L 321, 7.11.2014, p. 2).

(16) As the measures provided for in this Regulation should apply from the accounting year 2015, this Regulation should apply from that accounting year.

(17) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

FIELD OF SURVEY AND SELECTION PLAN

Article 1

Threshold of economic size

The thresholds of economic size as referred to in the first subparagraph of Article 5(1) of Regulation (EC) No 1217/2009 are set out in Annex I to this Regulation.

Article 2

Number of returning holdings

The number of returning holdings per Member State and per farm accountancy data network (FADN) division as referred to in Article 5a(2) of Regulation (EC) No 1217/2009 are set out in Annex II to this Regulation.

Article 3

Selection plan

1. Models and methods relating to the form and content of the data referred to in Article 5a(4) of Regulation (EC) No 1217/2009 are set out in Annex III to this Regulation.

2. Member States shall notify the Commission, by electronic means, of the selection plan referred to in Article 5a(1) of Regulation (EC) No 1217/2009 and approved by the National Committee referred to in Article 6(2) of that Regulation not later than two months before the beginning of the accounting year to which it relates.

CHAPTER 2

UNION TYPOLOGY FOR AGRICULTURAL HOLDINGS

Article 4

Particular types of farming specialisations

The methods for the calculation of particular types of farming specialisations as referred to in Article 5b(3) of Regulation (EC) No 1217/2009 and their correspondence with general and principal types of farming as referred to in that Article are set out in Annex IV to this Regulation.

Article 5

Economic size of the holding

The method for the calculation of the economic size of the holding as referred to in Article 5b(4) of Regulation (EC) No 1217/2009 and the economic size classes as referred to in Article 5b(1) of that Regulation are set out in Annex V to this Regulation.

Article 6

Standard output and total standard output

1. The method for the calculation to determine the standard outputs of each characteristic as referred to in Article 5b(2) of Regulation (EC) No 1217/2009 and the procedures for collecting the corresponding data are set out in Annex VI to this Regulation.

The standard output of the different characteristics of a holding as referred to in Article 5b(2) of Regulation (EC) No 1217/2009 shall be determined for each geographical unit referred to in point 2(b) of Annex VI to this Regulation and for each crop and livestock characteristics of the farm structure survey listed in Annex III to Regulation (EC) No 1166/2008.

2. The total standard output of a holding shall be obtained by multiplying the standard outputs of each crop and livestock characteristics by the number of corresponding units.

Article 7

Other gainful activities directly related to the holding

The other gainful activities directly related to the holding as referred to in Article 5b(5) of Regulation (EC) No 1217/2009 are defined in Part A of Annex VII to this Regulation. Their importance shall be expressed as a percentage band. Those percentage bands are set out in Part C of Annex VII to this Regulation.

The method by which the importance of the gainful activities referred to in the first paragraph is estimated is set out in Parts B and C of Annex VII to this Regulation.

Article 8

Notification of standard outputs and data for their determination

1. Member States shall submit to the Commission (Eurostat) the standard outputs and the data for their determination as referred to in Article 5b(6) of Regulation (EC) No 1217/2009 for a reference period of year N before 31 December of the year N+3.

2. For the submission of the data referred to in paragraph 1 Member States shall use the computerised systems made available by the Commission (Eurostat) for that purpose.

CHAPTER 3

FARM RETURN AND DATA DELIVERY TO THE COMMISSION

Article 9

The form and layout of the farm return

The form and layout of presentation of the accountancy data referred to in Article 8 of Regulation (EC) No 1217/2009 as well as the instructions related thereto are laid down in Annex VIII to this Regulation.

Article 10

The methods and deadlines for data transmission to the Commission

1. The farm returns shall be submitted to the Commission by the liaison agency referred to in Article 7 of Regulation (EC) No 1217/2009 via a computerised delivery and control system as referred to in Article 19(1)(b) of Regulation (EC) No 1217/2009. The required information shall be exchanged electronically on the basis of models made available to the liaison agency via that system.

2. Member States shall be informed of the general conditions for implementing the computerised system referred to in paragraph 1 via the Committee for the Farm Accountancy Data Network.

3. The farm returns shall be submitted to the Commission by 31 December after the end of the accounting year in question.

Member States which were not able to deliver the 2012 farm return data within the time period set out in the first subparagraph may submit the farm returns to the Commission up to three months after the deadline referred to in the first subparagraph.

4. Farm returns are deemed delivered to the Commission once the accountancy data referred to in Article 9 have been introduced in the computerised delivery and control system referred to in paragraph 1, the subsequent computer-based checks have been executed and the liaison agency has confirmed that the data are ready to be loaded into that system.

CHAPTER 4

STANDARD FEE

Article 11

Duly completed farm returns

For the purposes of Article 19(1)(a) of Regulation (EC) No 1217/2009 a farm return is duly completed when its content is factually accurate and the accountancy data contained therein are recorded and presented in accordance with the form and layout set out in Annex VIII to this Regulation.

Article 12

Eligible number of farm returns

The total number of duly completed and submitted farm returns per Member State as referred to in Article 5a(2) of Regulation (EC) No 1217/2009 that are eligible for the payment of the standard fee shall not exceed the total number of returning holdings laid down for that Member State in Annex II to this Regulation.

Where Member States have more than one FADN division, the number of duly completed and submitted farm returns per FADN division that are eligible for payment of the standard fee may be up to 20 % higher than the number laid down for the FADN division concerned, provided that the total number of duly completed and submitted farm returns of the Member State concerned shall not be higher than the total number laid down for that Member State in Annex II to this Regulation.

Article 13

Payment of the standard fee

The total amount of the standard fee referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 shall be paid in two instalments:

(a) a payment corresponding to 50 % of the total amount calculated on the basis of the amount fixed in the first paragraph of Article 14 of this Regulation shall be made at the beginning of each accounting year for the number of returning holdings laid down in Annex II to this Regulation;

(b) the remaining amount shall be paid after the submitted farm returns have been verified by the Commission as being duly completed.

The remaining amount referred to in point (b) of the first paragraph of this Article shall be calculated by multiplying the standard fee per farm return calculated on the basis of Article 14 of this Regulation by the number of duly completed farm returns that are eligible pursuant to Article 12 of this Regulation and by subtracting the payment referred to in point (a) of the first paragraph of this Article.

Article 14

Amount of the standard fee

The standard fee referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 shall be fixed at EUR 160 per farm return.

If the 80 % threshold referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 is not met neither at the level of a FADN division nor at the level of the Member State concerned, the reduction referred to in that provision shall be applied only at national level.

If the Member State submits the accountancy data referred to in Article 9 of this Regulation not later than one month before the relevant deadlines referred to in Article 10(3), the standard fee is increased by EUR 5 unless the 80 % threshold referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 in respect of a FADN division or a Member State has not been met.

CHAPTER 5

TRANSITIONAL AND FINAL PROVISIONS

Article 15

Repeals

Implementing Regulation (EU) No 283/2012 and Implementing Regulation (EU) No 730/2013 are repealed with effect from 1 January 2015.

However, they shall continue to apply to accounting years preceding the accounting year 2015.

Article 16

Entry into force and application

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply from the accounting year 2015.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 3 February 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

THRESHOLD OF ECONOMIC SIZE FOR THE FIELD OF SURVEY (ARTICLE 1)

Member State/FADN division	Threshold (in EUR)
Belgium	25 000
Bulgaria	2 000
Czech Republic	8 000
Denmark	15 000
Germany	25 000
Estonia	4 000
Ireland	8 000
Greece	4 000
Spain	8 000
France (with the exception of Martinique, Reunion, Guadeloupe)	25 000
France (only Martinique, Reunion, Guadeloupe)	15 000
Croatia	4 000
Italy	8 000
Cyprus	4 000
Latvia	4 000
Lithuania	4 000
Luxembourg	25 000
Hungary	4 000
Malta	4 000
Netherlands	25 000
Austria	8 000
Poland	4 000
Portugal	4 000
Romania	2 000
Slovenia	4 000
Slovakia	25 000
Finland	8 000
Sweden	15 000
United Kingdom (with the exception of Northern Ireland)	25 000
United Kingdom (only Northern Ireland)	15 000

ANNEX II

NUMBER OF RETURNING HOLDINGS (ARTICLE 2)

Reference number	Name of FADN division	Number of returning holdings per accounting year
	BELGIUM	
341	Vlaanderen	720
342	Bruxelles-Brussel	—
343	Wallonie	480
	Total Belgium	1 200
	BULGARIA	
831	Северозападен, (Severozapaden)	346
832	Северен централен, (Severen tsentralen)	358
833	Североизточен, (Severoiztochen)	373
834	Югозападен, (Yugozapaden)	335
835	Южен централен, (Yuzhen tsentralen)	394
836	Югоизточен, (Yugoiztochen)	396
	Total Bulgaria	2 202
745	CZECH REPUBLIC	1 417
370	DENMARK	2 150
	GERMANY	
010	Schleswig-Holstein	565
020	Hamburg	97
030	Niedersachsen	1 307
040	Bremen	—
050	Nordrhein-Westfalen	1 010
060	Hessen	558
070	Rheinland-Pfalz	887
080	Baden-Württemberg	1 190
090	Bayern	1 678
100	Saarland	90
110	Berlin	—
112	Brandenburg	284
113	Mecklenburg-Vorpommern	268
114	Sachsen	313
115	Sachsen-Anhalt	270
116	Thüringen	283
	Total Germany	8 800

Reference number	Name of FADN division	Number of returning holdings per accounting year
755	ESTONIA	658
380	IRELAND	900
	GREECE	
450	Macedonia-Thrace	2 000
460	Epirus-Peloponnese-Ionian Islands	1 350
470	Thessaly	700
480	Continental Greece, Aegean Islands, Crete	1 450
	Total Greece	5 500
	SPAIN	
500	Galicia	450
505	Asturias	190
510	Cantabria	150
515	País Vasco	352
520	Navarra	316
525	La Rioja	244
530	Aragón	676
535	Cataluña	664
540	Illes Balears	180
545	Castilla y León	950
550	Madrid	190
555	Castilla-La Mancha	900
560	Comunidad Valenciana	638
565	Murcia	348
570	Extremadura	718
575	Andalucía	1 504
580	Canarias	230
	Total Spain	8 700
	FRANCE	
121	Île-de-France	190
131	Champagne-Ardenne	370
132	Picardie	270
133	Haute-Normandie	170
134	Centre	410
135	Basse-Normandie	240
136	Bourgogne	340
141	Nord-Pas de Calais	280
151	Lorraine	230

Reference number	Name of FADN division	Number of returning holdings per accounting year
152	Alsace	200
153	Franche-Comté	210
162	Pays de la Loire	460
163	Bretagne	480
164	Poitou-Charentes	360
182	Aquitaine	550
183	Midi-Pyrénées	480
184	Limousin	220
192	Rhône-Alpes	480
193	Auvergne	360
201	Languedoc-Roussillon	430
203	Provence-Alpes-Côte d'Azur	420
204	Corse	170
205	Guadeloupe	80
206	Martinique	80
207	La Réunion	160
	Total France	7 640
860	CROATIA	1 251
	ITALY	
221	Valle d'Aosta	170
222	Piemonte	594
230	Lombardia	717
241	Trentino	282
242	Alto Adige	338
243	Veneto	707
244	Friuli-Venezia Giulia	451
250	Liguria	431
260	Emilia-Romagna	873
270	Toscana	577
281	Marche	452
282	Umbria	460
291	Lazio	587
292	Abruzzo	572
301	Molise	342
302	Campania	667
303	Calabria	510
311	Puglia	723
312	Basilicata	400

Reference number	Name of FADN division	Number of returning holdings per accounting year
320	Sicilia	706
330	Sardegna	547
	Total Italy	11 106
740	CYPRUS	500
770	LATVIA	1 000
775	LITHUANIA	1 000
350	LUXEMBOURG	450
	HUNGARY	
767	Alföld	1 016
768	Dunántúl	675
764	Észak-Magyarország	209
	Total Hungary	1 900
780	MALTA	536
360	NETHERLANDS	1 500
660	AUSTRIA	2 000
	POLAND	
785	Pomorze i Mazury	1 860
790	Wielkopolska i Śląsk	4 350
795	Mazowsze i Podlasie	4 490
800	Małopolska i Pogórze	1 400
	Total Poland	12 100
	PORTUGAL	
615	Norte e Centro	1 233
630	Ribatejo e Oeste	351
640	Alentejo e Algarve	399
650	Açores e Madeira	317
	Total Portugal	2 300
	ROMANIA	
840	Nord-Est	852
841	Sud-Est	1 074
842	Sud-Muntenia	1 008
843	Sud-Vest-Oltenia	611
844	Vest	703
845	Nord-Vest	825

Reference number	Name of FADN division	Number of returning holdings per accounting year
846	Centru	834
847	Bucureşti-Ilfov	93
	Total Romania	6 000
820	SLOVENIA	908
810	SLOVAKIA	562
	FINLAND	
670	Etelä-Suomi	461
680	Sisä-Suomi	251
690	Pohjanmaa	221
700	Pohjois-Suomi	167
	Total Finland	1 100
	SWEDEN	
710	Slättbyggdslän	637
720	Skogs- och mellanbygdslän	258
730	Län i norra Sverige	130
	Total Sweden	1 025
	UNITED KINGDOM	
411	England — North Region	420
412	England — East Region	650
413	England — West Region	430
421	Wales	300
431	Scotland	380
441	Northern Ireland	320
	Total United Kingdom	2 500

ANNEX III

MODELS AND METHODS FOR THE PREPARATION OF THE SELECTION PLAN (ARTICLE 3(1))

The data referred to in Article 5a(4) of Regulation (EC) No 1217/2009 shall be notified to the Commission on the basis of the following structure:

A. FACT-SHEET

1.	General information
1.1.	Accounting year
1.2.	Member State
1.3.	Name of the liaison agency
1.4.	Is the liaison agency part of the public administration (yes/no)?

2.	Basis of the selection plan
2.1.	Source of the total population of holdings
2.2.	Year of the population of holdings used
2.3.	Standard output year
2.4.	Definition of the field of survey

3.	The procedures for stratifying the field of survey
3.1.	Clustering by type of farm
3.2.	Clustering by size class of farm
3.3.	Additional national criterion used for the stratification of the field of survey
3.3.1.	Is there any additional stratification criterion applied?
3.3.2.	Is the additional national criterion used in the national selection of the sample?
3.3.3.	Is the additional national criterion used in national weighting of the population data?
3.3.4.	Is the additional national criterion used in selection of returning holdings for EU FADN?
3.3.5.	If you use it for EU selection, please explain your choice and detail the implications for the representativeness of the EU FADN field of survey.
3.4.	Clustering rules
3.5.	Coverage of the sample

4.	The methods for determining the selection rate and sample size chosen for each stratum

— *Proportional allocation*
— *Optimal allocation*
— *Proportional and optimal allocations combined*
— *Other method*

5.	The procedures for the selection of returning holdings

— *Random selection*
— *Non-random selection*
— *Random and non-random selections combined*
— *Other method*

6.	The procedures for the possible later updating of the selection plan
7.	The probable period of validity of the selection plan
8.	The breakdown of holdings in the field of survey classified in accordance with the Union typology for agricultural holdings (corresponding at least to the principal types)
9.	The number of returning holdings to be selected for each of the strata adopted
10.	Additional information not covered in previous points
11.	The selection plan was approved at the national committee, date

B. SELECTION PLAN TABLES

Details on the reference population and on the sample designed for the related accounting year shall be provided on the basis of the models of the following tables which are integral part of the selection plan documentation.

Table 1 Clustering rules applied for EU FADN sample farm selection

Table structure

Column number	Column description
1	FADN division code (see Annex II)
2	Clusters of types of farming (see Annex IV)
3	Clusters of economic size classes (see Annex V)

Table 2 Coverage of the sample

Table structure

Column number	Column description
1	Economic size classes (as set out in Annex V)
2	Lower limits of the economic size classes (in EUR)
3	Upper limits of the economic size classes (in EUR)
4	Number of holdings of the population represented
5	Inverse cumulative percentage of number of holdings of the population represented
6	Utilised agricultural area (ha) of the population represented
7	Inverse cumulative percentage of utilised agricultural area represented
8	Total standard output of the population represented
9	Inverse cumulative percentage of total standard output represented
10	Number of livestock units of the population represented
11	Inverse cumulative percentage of number of livestock units represented

Table 3 Distribution of farms in the population

Table structure

Column number	Column description
1	Code — principal type of farming
2	Designation — principal type of farming
3	Economic size class — 1
4	Economic size class — 2
5	Economic size class — 3
6	Economic size class — 4
7	Economic size class — 5
8	Economic size class — 6
9	Economic size class — 7
10	Economic size class — 8
11	Economic size class — 9
12	Economic size class — 10
13	Economic size class — 11

Column number	Column description
14	Economic size class — 12
15	Economic size class — 13
16	Economic size class — 14
17	Economic size class — total

Table 4 Selection plan

Table structure

Column number	Column description
1	FADN Division — EU FADN code
2	FADN Division — Name
3	Type of farm — national code
4	Type of farm — EU FADN code
5	Economic size class — national code
6	Economic size class — EU FADN code
7	Economic size class — description (size in EUR)
8	Number of holdings to be selected (A)
9	Number of holdings in the population (B)
10	Average weight (B)/(A)

ANNEX IV

PARTICULAR TYPES OF FARMING SPECIALISATIONS AND THEIR CORRESPONDENCE WITH GENERAL AND PRINCIPAL TYPES OF FARMING (ARTICLE 4)

A. PARTICULAR TYPES OF FARMING SPECIALISATIONS

The particular types of farming specialisations are defined by two features:

(a) The nature of the characteristics concerned

The characteristics refer to the list of characteristics surveyed in the 2016 FSS: they are indicated by using the codes presented in the table of correspondence in Part B.I of this Annex or by a code regrouping several of those characteristics as set out in Part B.II of this Annex ([1]).

(b) The conditions determining the class limits

Unless otherwise indicated, these conditions are expressed as fractions of the total standard output of the holding.

All conditions indicated for particular types of farming specialisations have to be met cumulatively in order for the holding to be classified under the related particular type of farming specialisation.

([1]) The characteristics 2.01.05. (Fodder roots and brassicas), 2.01.09. (Plants harvested green), 2.01.12. (Fallow land), 2.02. (Kitchen gardens), 2.03.01. (Pasture and meadow, excluding rough grazing), 2.03.02. (Rough grazing), 2.03.03. (Permanent grassland no longer used for production purposes and eligible for the payment of subsidies), 3.02.01. (Bovine animals, under one year old, male and female), 3.03.01.99. (other sheep), 3.03.02.99. (other goats) and 3.04.01. (Piglets less than 20 kg live weight) are used only under certain conditions (see point 5 of Annex VI).

Specialist holdings — crop products

Types of farming (* for better readability the six columns under this heading are reproduced in Part C of this Annex)						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
1	Specialist field crops								
		15	Specialist cereals, oilseeds and protein crops						
				151	Specialist cereals (other than rice) oilseeds and protein crops	Cereals, excluding rice, oilseeds, dried pulses and protein crops > 2/3	P1 > 2/3	P15 + P16 + 2.01.02. > 2/3	P151 + P16 + 2.01.02. > 2/3
				152	Specialist rice	Rice > 2/3	P1 > 2/3	P15 + P16 + 2.01.02. > 2/3	2.01.01.07. > 2/3
				153	Cereals, oilseeds, protein crops and rice combined	Holdings meeting conditions C1 and C2, excluding holdings in classes 151 and 152	P1 > 2/3	P15 + P16 + 2.01.02. > 2/3	
		16	General field cropping						
				161	Specialist root crops	Potatoes, sugar beet and fodder roots and brassicas > 2/3	P1 > 2/3	P15 + P16 + 2.01.02. ≤ 2/3	P17 > 2/3

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				162	Cereals, oilseeds, protein crops and root crops combined	Cereals, oilseeds, dried pulses protein crops > 1/3; roots > 1/3	P1 > 2/3	P15 + P16 + 2.01.02. ≤ 2/3	P15 + P16 + 2.01.02. > 1/3; P17 > 1/3
				163	Specialist field vegetables	Fresh vegetables, melons and strawberries open field > 2/3	P1 > 2/3	P15 + P16 + 2.01.02. ≤ 2/3	2.01.07.01.01. > 2/3
				164	Specialist tobacco	Tobacco > 2/3	P1 > 2/3	P15 + P16 + 2.01.02. ≤ 2/3	2.01.06.01. > 2/3
				165	Specialist cotton	Cotton > 2/3	P1 > 2/3	P15 + P16 + 2.01.02. ≤ 2/3	2.01.06.03. > 2/3
				166	Various field crops combined	Holdings meeting conditions C1 and C2, excluding holdings in classes 161, 162, 163, 164 and 165	P1 > 2/3	P15 + P16 + 2.01.02. ≤ 2/3	
2	Specialist horticulture								

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
		21	Specialist horticulture indoor						
				211	Specialist vegetables indoor	Fresh vegetables, melons and strawberries — under glass > 2/3	P2 > 2/3	2.01.07.02. + 2.01.08.02. > 2/3	2.01.07.02. > 2/3
				212	Specialist flowers and ornamentals indoor	Flowers and ornamental plants under glass > 2/3	P2 > 2/3	2.01.07.02. + 2.01.08.02. > 2/3	2.01.08.02. > 2/3
				213	Mixed horticulture indoor specialist	Holdings meeting conditions C1 and C2, excluding those in classes 211 and 212	P2 > 2/3	2.01.07.02. + 2.01.08.02. > 2/3	
		22	Specialist horticulture outdoor						
				221	Specialist vegetables outdoor	Fresh vegetables, melons and strawberries market gardening > 2/3	P2 > 2/3	2.01.07.01.02. + 2.01.08.01. > 2/3	2.01.07.01.02. > 2/3

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
		23	Other horticulture	222	Specialist flowers and ornamentals outdoor	Flowers and ornamental plants outdoor > 2/3	P2 > 2/3	2.01.07.01.02. + 2.01.08.01. > 2/3	2.01.08.01. > 2/3
				223	Mixed horticulture outdoor specialist	Holdings meeting conditions C1 and C2, excluding those in classes 221 and 222	P2 > 2/3	2.01.07.01.02. + 2.01.08.01. > 2/3	
				231	Specialist mushrooms	Mushrooms > 2/3	P2 > 2/3	2.01.07.01.02. + 2.01.08.01. ≤ 2/3; 2.01.07.02. + 2.01.08.02. ≤ 2/3	2.06.01. > 2/3
				232	Specialist nurseries	Nurseries > 2/3	P2 > 2/3	2.01.07.01.02. + 2.01.08.01. ≤ 2/3; 2.01.07.02. + 2.01.08.02. ≤ 2/3	2.04.05. > 2/3
				233	Various horticulture	Holdings meeting conditions C1 and C2, excluding those in classes 231 and 232	P2 > 2/3	2.01.07.01.02. + 2.01.08.01. ≤ 2/3; 2.01.07.02. + 2.01.08.02. ≤ 2/3	
3	Specialist permanent crops								
		35	Specialist vineyards						

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				351	Specialist quality wine	Vineyards normally producing quality wine > 2/3	P3 > 2/3	2.04.04. > 2/3	2.04.04.01. > 2/3
				352	Specialist wine other than quality wine	Vineyards normally producing other wines > 2/3	P3 > 2/3	2.04.04. > 2/3	2.04.04.02. > 2/3
				353	Specialist table grapes	Vineyards normally producing table grapes > 2/3	P3 > 2/3	2.04.04. > 2/3	2.04.04.03. > 2/3
				354	Other vineyards	Holdings meeting conditions C1 and C2, excluding those in classes 351, 352 and 353	P3 > 2/3	2.04.04. > 2/3	
		36	Specialist fruit and citrus fruit						
				361	Specialist fruit (other than citrus, tropical and subtropical fruits and nuts)	Fruit of temperate climate zones and berries > 2/3	P3 > 2/3	2.04.01. + 2.04.02. > 2/3	2.04.01.01.01. + 2.04.01.02. > 2/3
				362	Specialist citrus fruit	Citrus fruit > 2/3	P3 > 2/3	2.04.01. + 2.04.02. > 2/3	2.04.02. > 2/3

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				363	Specialist nuts	Nuts > 2/3	P3 > 2/3	2.04.01. + 2.04.02. > 2/3	2.04.01.03. > 2/3
				364	Specialist tropical and subtropical fruits	Fruit of subtropical climate zones > 2/3	P3 > 2/3	2.04.01. + 2.04.02. > 2/3	2.04.01.01.02. > 2/3
				365	Specialist fruit, citrus, tropical and subtropical fruits and nuts: mixed production	Holdings meeting conditions C1 and C2, excluding those in classes 361, 362, 363 and 364	P3 > 2/3	2.04.01. + 2.04.02. > 2/3	
		37	Specialist olives						
				370	Specialist olives	Olives > 2/3	P3 > 2/3	2.04.03. > 2/3	
		38	Various permanent crops combined						
				380	Various permanent crops combined	Holdings meeting condition C1, excluding those in classes 351 to 370	P3 > 2/3		

Specialist holdings — Animal production

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
4	Specialist grazing livestock								
		45	Specialist dairying						
				450	Specialist dairying	Dairy cows > 3/4 of total grazing livestock; grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	3.02.06. > 3/4 GL; GL > 1/10 P4	
		46	Specialist cattle — rearing and fattening						
				460	Specialist cattle — rearing and fattening	All cattle (i.e. bovine animals under one year, bovine animals over one but under two and bovine animals two years old and over (male, heifers, dairy cows and other cows)) > 2/3 of grazing livestock; dairy cows ≤ 1/10 of grazing livestock; grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	P46 > 2/3 GL; 3.02.06. ≤ 1/10 GL; GL > 1/10 P4	

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
		47	Cattle — dairying, rearing and fattening combined						
				470	Cattle — dairying, rearing and fattening combined	All cattle > 2/3 of grazing livestock; dairy cows > 1/10 of grazing livestock; grazing livestock > 1/10 of grazing livestock and forage; excluding those holdings in class 450	P4 > 2/3	P46 > 2/3 GL; 3.02.06. > 1/10 GL; GL > 1/10 P4; excluding 450	
		48	Sheep, goats and other grazing livestock						
				481	Specialist sheep	Sheep > 2/3 of grazing livestock; grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	Holdings meeting condition C1, excluding those in classes 450, 460 and 470	3.03.01. > 2/3 GL; GL > 1/10 P4
				482	Sheep and cattle combined	All cattle > 1/3 of grazing livestock, sheep > 1/3 of grazing livestock and grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	Holdings meeting condition C1, excluding those in classes 450, 460 and 470	P46 > 1/3 GL; 3.03.01. > 1/3 GL; GL > 1/10 P4

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				483	Specialist goats	Goats > 2/3 of grazing livestock; grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	Holdings meeting condition C1, excluding those in classes 450, 460 and 470	3.03.02. > 2/3 GL; GL > 1/10 P4
				484	Various grazing livestock	Holdings meeting conditions C1 and C2, excluding those in 481, 482 and 483	P4 > 2/3	Holdings meeting condition C1, excluding those in classes 450, 460 and 470	
5	Specialist granivores								
		51	Specialist pigs						
				511	Specialist pig rearing	Breeding sows > 2/3	P5 > 2/3	P51 > 2/3	3.04.02. > 2/3
				512	Specialist pig fattening	Piglets and other pigs > 2/3	P5 > 2/3	P51 > 2/3	3.04.01. + 3.04.99. > 2/3
				513	Pig rearing and fattening combined	Holdings meeting conditions C1 and C2, excluding those in classes 511 and 512	P5 > 2/3	P51 > 2/3	
		52	Specialist poultry						
				521	Specialist laying hens	Laying hens > 2/3	P5 > 2/3	P52 > 2/3	3.05.02. > 2/3

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				522	Specialist poultry-meat	Broilers and other poultry > 2/3	P5 > 2/3	P52 > 2/3	3.05.01. + 3.05.03. > 2/3
				523	Laying hens and poultry-meat combined	Holdings meeting conditions C1 and C2, excluding those in classes 521 and 522	P5 > 2/3	P52 > 2/3	
		53	Various granivores combined						
				530	Various granivores combined	Holdings meeting condition C1, excluding those in classes 511 to 523	P5 > 2/3		

Mixed holdings

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
6	Mixed cropping								
		61	Mixed cropping						

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				611	Horticulture and permanent crops combined	Horticulture > 1/3; permanent crops > 1/3	(P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3	P2 > 1/3; P3 > 1/3	
				612	Field crops and horticulture combined	General cropping > 1/3; horticulture > 1/3	(P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3	P1 > 1/3; P2 > 1/3	
				613	Field crops and vineyards combined	General cropping > 1/3; vineyards > 1/3	P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3	P1 > 1/3; 2.04.04 > 1/3	
				614	Field crops and permanent crops combined	General cropping > 1/3, permanent crops > 1/3; vines ≤ 1/3	(P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3	P1 > 1/3; P3 > 1/3; 2.04.04 ≤ 1/3	
				615	Mixed cropping, mainly field crops	General cropping > 1/3, no other activity > 1/3	(P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3	P1 > 1/3; P2 ≤ 1/3; P3 ≤ 1/3	
				616	Other mixed cropping	Holdings meeting conditions C1 and C2, excluding holdings in classes 611, 612, 613, 614 and 615	(P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3		

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
7	Mixed livestock								
		73	Mixed livestock, mainly grazing livestock						
				731	Mixed livestock, mainly dairying	Cattle, dairying > 1/3 of grazing livestock; dairy cows > 1/2 of dairying cattle	P4 + P5 > 2/3; P4 ≤ 2/3; P5 ≤ 2/3	P4 > P5	P45 > 1/3 GL; 3.02.06. > 1/2 P45
				732	Mixed livestock, mainly non-dairying grazing livestock	Holdings meeting conditions C1 and C2, excluding holdings in class 731	P4 + P5 > 2/3; P4 ≤ 2/3; P5 ≤ 2/3	P4 > P5	
		74	Mixed livestock, mainly granivores						
				741	Mixed livestock: granivores and dairying	Cattle, dairying > 1/3 of grazing livestock; granivores > 1/3, dairy cows > 1/2 of cattle, dairying	P4 + P5 > 2/3; P4 ≤ 2/3; P5 ≤ 2/3	P4 ≤ P5	P45 > 1/3 GL; P5 > 1/3; 3.02.06. > 1/2 P45

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				742	Mixed livestock: granivores and non-dairying grazing livestock	Holdings meeting conditions C1 and C2, excluding holdings in class 741	P4 + P5 > 2/3; P4 ≤ 2/3; P5 ≤ 2/3	P4 ≤ P5	
8	Mixed crops — livestock	83	Field crops — grazing livestock combined	831	Field crops combined with dairying	Cattle, dairying > 1/3 of grazing livestock; dairy cows > 1/2 of cattle, dairying; cattle, dairying < general cropping	Holdings not included in classes 151-742 and 999	P1> 1/3; P4 > 1/3	P45 > 1/3 GL; 3.02.06. > 1/2 P45; P45 < P1
				832	Dairying combined with field crops	Cattle, dairying > 1/3 of grazing livestock; dairy cows > 1/2 of cattle, dairying; cattle, dairying ≥ general cropping	Holdings not included in classes 151-742 and 999	P1> 1/3; P4 > 1/3	P45 > 1/3 GL; 3.02.06. > 1/2 P45; P45 ≥ P1

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				833	Field crops combined with non-dairying grazing livestock	General cropping > grazing livestock and forage, excluding holdings in class 831	Holdings not included in classes 151-742 and 999	P1> 1/3; P4 > 1/3	P1 > P4; excluding 831
				834	Non-dairying grazing livestock combined with field crops	Holdings meeting conditions C1 and C2, excluding holdings in classes 831, 832 and 833	Holdings not included in classes 151-742 and 999	P1> 1/3; P4 > 1/3	
		84	Various crops and livestock combined						
				841	Field crops and granivores combined	General cropping > 1/3; granivores > 1/3	Holdings not included in classes 151-742 and 999	Holdings meeting condition C1, excluding holdings in classes 831, 832, 833 and 834	P1> 1/3; P5 > 1/3
				842	Permanent crops and grazing livestock combined	Permanent crops > 1/3; grazing livestock and forage > 1/3	Holdings not included in classes 151-742 and 999	Holdings meeting condition C1, excluding holdings in classes 831, 832, 833 and 834	P3 > 1/3; P4 > 1/3

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				843	Apiculture	Bees > 2/3	Holdings not included in classes 151-742 and 999	Holdings meeting condition C1, excluding holdings in classes 831, 832, 833 and 834	3.07. > 2/3
				844	Various mixed crops and livestock	Holdings meeting conditions C1 and C2, excluding holdings in classes 841, 842 and 843	Holdings not included in classes 151-742 and 999	Holdings meeting condition C1, excluding holdings in classes 831, 832, 833 and 834	

Non-classified holdings

Types of farming						Methods for the calculation of particular types of farming specialisations			
General	Description	Principal	Description	Particular specialisations	Description	Description of the calculation	Code of characteristics and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
9	Non-classified holdings								
		99	Non-classified holdings						
				999	Non-classified holdings	Total Standard Output = 0			

B. TABLE OF CORRESPONDENCE AND REGROUPING CODES

I. Correspondence between the headings of the Farm Structure Surveys (FSS) referred to in Regulation (EC) No 1166/2008 and the farm return of the FADN

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
I. Crops			
2.01.01.01.	B_1_1_1	Common wheat and spelt	10110. Common wheat and spelt
2.01.01.02.	B_1_1_2	Durum wheat	10120. Durum wheat
2.01.01.03.	B_1_1_3	Rye	10130. Rye
2.01.01.04.	B_1_1_4	Barley	10140. Barley
2.01.01.05.	B_1_1_5	Oats	10150. Oats
2.01.01.06.	B_1_1_6	Grain maize	10160. Grain maize
2.01.01.07.	B_1_1_7	Rice	10170. Rice
2.01.01.99.	B_1_1_99	Other cereals for the production of grain	10190. Other cereals for the production of grain
2.01.02.	B_1_2	Dried pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)	10220. Lentils, chickpeas and vetches 10290. Other protein crops
2.01.02.01.	B_1_2_1	Of which peas, field beans and sweet lupins	10210. Peas, field beans and sweet lupins
2.01.03.	B_1_3	Potatoes (including early potatoes and seed potatoes)	10300. Potatoes (including early potatoes and seed potatoes) 10310. Potatoes for starch 10390. Other potatoes
2.01.04.	B_1_4	Sugar beet (excluding seed)	10400. Sugar beet (excluding seed)
2.01.05.	B_1_5	Fodder roots and brassicas (excluding seed)	10500. Fodder roots and brassicas (excluding seeds)
2.01.06.01.	B_1_6_1	Tobacco	10601. Tobacco

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
2.01.06.02.	B_1_6_2	Hops	10602. Hops
2.01.06.03.	B_1_6_3	Cotton	10603. Cotton
2.01.06.04.	B_1_6_4	Rape and turnip rape	10604. Rape and turnip rape
2.01.06.05.	B_1_6_5	Sunflower	10605. Sunflower
2.01.06.06.	B_1_6_6	Soya	10606. Soya
2.01.06.07.	B_1_6_7	Linseed (oil flax)	10607. Linseed (oil flax)
2.01.06.08.	B_1_6_8	Other oil seed crops	10608. Other oil seed crops
2.01.06.09.	B_1_6_9	Flax	10609. Flax
2.01.06.10.	B_1_6_10	Hemp	10610. Hemp
2.01.06.11.	B_1_6_11	Other fibre crops	10611. Other fibre plants
2.01.06.12.	B_1_6_12	Aromatic plants, medicinal and culinary plants	10612. Aromatic plants, medical and culinary plants
2.01.06.99.	B_1_6_99	Other industrial crops not mentioned elsewhere	10613. Sugar cane 10690. Other industrial crops not mentioned elsewhere
2.01.07.	B_1_7	Fresh vegetables, melons and strawberries of which	
2.01.07.01.	B_1_7_1	Outdoor or under low (not accessible) protective cover	
2.01.07.01.01.	B_1_7_1_1	Open field	10711. Fresh vegetables, melons and strawberries — Open field
2.01.07.01.02.	B_1_7_1_2	Market gardening	10712. Fresh vegetables, melons and strawberries — Market gardening

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
2.01.07.02.	B_1_7_2	Under glass or other (accessible) protective cover	10720. Fresh vegetables, melons and strawberries — Under glass or under other (accessible) protective cover
2.01.08.		Flowers and ornamental plants (excluding nurseries):	
2.01.08.01.	B_1_8_1	Outdoor or under low (not accessible) protective cover	10810. Flowers and ornamental plants — Outdoor or under low (not accessible) protective cover
2.01.08.02.	B_1_8_2	Under glass or other (accessible) protective cover	10820. Flowers and ornamental plants — Under glass or under other (accessible) protective cover
2.01.09.	B_1_9	Plants harvested green	
2.01.09.01.	B_1_9_1	Temporary grass	10910. Temporary grass
2.01.09.02.	B_1_9_2	Other plants harvested green	
2.01.09.02.01.	B_1_9_2_1	Green maize	10921. Green maize
2.01.09.02.02.	B_1_9_2_2	Leguminous plants	10922. Leguminous plants
2.01.09.02.99.	B_1_9_2_99	Other plants harvested green not mentioned elsewhere	10923. Other plants harvested green not mentioned elsewhere
2.01.10.	B_1_10	Arable land seeds and seedlings	11000. Arable land seed and seedlings
2.01.11.	B_1_11	Other arable land crops	11100. Other arable land crops
2.01.12.	B_1_12	Fallow land	11210. Fallow land without any subsidies
2.02.	B_2	Kitchen gardens	20000. Kitchen gardens

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
2.03.01.	B_3_1	Pasture and meadow, excluding rough grazing	30100. Pasture and meadow, excluding rough grazing
2.03.02.	B_3_2	Rough grazing	30200. Rough grazing
2.03.03.	B_3_3	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	30300. Permanent grassland no longer used for production purposes and eligible for the payment of subsidies
2.04.01.	B_4_1	Fruit and berry plantations	
2.04.01.01.	B_4_1_1	Fruit species of which	
2.04.01.01.01.	B_4_1_1_1	Fruit of temperate climate zones	40111. Apples 40112. Pears 40113. Peaches and nectarines 40114. Other fruit of temperate zones
2.04.01.01.02.	B_4_1_1_2	Fruit of subtropical climate zones	40115. Fruit of subtropical or tropical zones
2.04.01.02.	B_4_1_2	Berry species	40120. Berry species
2.04.01.03.	B_4_1_3	Nuts	40130. Nuts
2.04.02.	B_4_2	Citrus plantations	40210. Oranges 40220. Tangerines, mandarins, clementines and similar small fruit 40230. Lemons 40290. Other citrus fruit
2.04.03.	B_4_3	Olive plantations	
2.04.03.01.	B_4_3_1	Normally producing table olives	40310. Table olives
2.04.03.02.	B_4_3_2	Normally producing olives for oil production	40320. Olives for oil production (sold in the form of fruit) 40330. Olive oil

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
2.04.04.	B_4_4	Vineyards, of which normally producing:	
2.04.04.01.	B_4_4_1	Quality wine	40411. Wine with protected designation of origin (PDO) 40412. Wine with protected geographical indication (PGI) 40451. Grapes for wine with protected designation of origin (PDO) 40452. Grapes for wine with protected geographical indication (PGI)
2.04.04.02.	B_4_4_2	Other wines	40420. Other wines 40460. Grapes for other wines
2.04.04.03.	B_4_4_3	Table grapes	40430. Table grapes
2.04.04.04.	B_4_4_4	Raisins	40440. Raisins
2.04.05.	B_4_5	Nurseries	40500. Nurseries
2.04.06.	B_4_6	Other permanent crops	40600. Other permanent crops 40610. Christmas trees
2.04.07.	B_4_7	Permanent crops under glass	40700. Permanent crops under glass
2.06.01.	B_6_1	Mushrooms	60000. Mushrooms
		II. Livestock	
3.01.	C_1	Equidae	100. Equidae
3.02.01.	C_2_1	Bovine animals, under one year old, male and female	210. Bovine animals, under one year old, male and female
3.02.02.	C_2_2	Bovine animals, one but less than two years old, male	220. Bovine animals, one but less than two years old, male
3.02.03.	C_2_3	Bovine animals, one but less than two years old, female	230. Bovine animals, one but less than two years old, female

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
3.02.04.	C_2_4	Male bovine animals, two years old and over	240. Male bovine animals, two years old and over
3.02.05.	C_2_5	Heifers, two years old and over	251. Breeding heifers 252. Heifers for fattening
3.02.06.	C_2_6	Dairy cows	261. Dairy cows 262. Buffalo cows
3.02.99.	C_2_99	Other cows	269. Other cows
3.03.01.	C_3_1	Sheep (all ages)	
3.03.01.01.	C_3_1_1	Breeding females	311. Ewes, Breeding females
3.03.01.99.	C_3_1_99	Other sheep	319. Other sheep
3.03.02.	C_3_2	Goats (all ages)	
3.03.02.01.	C_3_2_1	Breeding females	321. Goats, breeding females
3.03.02.99.	C_3_2_99	Other goats	329. Other goats
3.04.01.	C_4_1	Piglets having a live weight of under 20 kilograms	410. Piglets having a live weight of under 20 kilograms
3.04.02.	C_4_2	Breeding sows weighing 50 kilograms and over	420. Breeding sows weighing 50 kilograms and over
3.04.99.	C_4_99	Other pigs	491. Pigs for fattening 499. Other pigs
3.05.01.	C_5_1	Broilers	510. Poultry — broilers
3.05.02.	C_5_2	Laying hens	520. Laying hens
3.05.03. 3.05.03.01. 3.05.03.02. 3.05.03.03. 3.05.03.04. 3.05.03.99.	C_5_3 C_5_3_1 C_5_3_2 C_5_3_3 C_5_3_4 C_5_3_99	Other poultry Turkeys Ducks Geese Ostriches Other poultry, not mentioned elsewhere	530. Other poultry

Equivalent headings for the application of Standard Outputs			
FSS code to be used for the heading	Standard output (SO) coefficient code	2016 Union survey on the structure of agricultural holdings ('2016 FSS') (Regulation (EC) No 1166/2008)	FADN farm return (Annex VIII to this Regulation)
3.06.	C_6	Rabbits, breeding females	610. Rabbits, breeding females 699. Other rabbits
3.07.	C_7	Bees	700. Bees

II. Codes regrouping several characteristics included in the 2016 FSS:

P45. Cattle, dairying = 3.02.01. (bovine animals under one year old male and females) + 3.02.03. (bovine animals, one but less than two years old, female) + 3.02.05. (heifers, two years old and over) + 3.02.06. (dairy cows)

P46. Cattle = P45 (cattle, dairying) + 3.02.02. (bovine animals, one but less than two years old, male) + 3.02.04. (male bovine animals two years old and over) + 3.02.99. (other cows)

GL Grazing livestock = 3.01. (equidae) + P46 (cattle) + 3.03.01.01. (sheep breeding females) + 3.03.01.99 (other sheep) + 3.03.02.01. (goats breeding females) + 3.03.02.99. (other goats)

If GL = 0 FCP1 Forage for sale = 2.01.05. (fodder roots and brassicas) + 2.01.09. (plants harvested green) + 2.03.01. (pasture and meadow, excluding rough grazings) + 2.03.02. (Rough grazings)

FCP4 Forage for grazing livestock = 0

P17 Roots = 2.01.03. (potatoes) + 2.01.04. (sugar beet) + 2.01.05. (fodder roots and brassicas)

If GL > 0 FCP1 Forage for sale = 0

FCP4 Forage for grazing livestock = 2.01.05. (fodder roots and brassicas) + 2.01.09. (plants harvested green) + 2.03.01. (pasture and meadow, excluding rough grazings) + 2.03.02. (Rough grazings)

P17 Roots = 2.01.03. (potatoes) + 2.01.04. (sugar beet)

P151. Cereals without rice = 2.01.01.01. (common wheat and spelt) + 2.01.01.02. (durum wheat) + 2.01.01.03. (rye) + 2.01.01.04. (barley) + 2.01.01.05. (oats) + 2.01.01.06. (grain maize) + 2.01.01.99. (other cereals for the production of grain)

P15. Cereals = P151 (cereals without rice) + 2.01.01.07. (rice)

P16. Oilseeds = 2.01.06.04. (rape and turnip rape) + 2.01.06.05. (sunflower) + 2.01.06.06. (soya) + 2.01.06.07. (flax (linseed)) + 2.01.06.08. (other oil seed crops)

P51. Pigs = 3.04.01. (piglets of less than 20 kilograms live weight) + 3.04.02. (breeding sows of 50 kilograms or more) + 3.04.99. (other pigs)

P52. Poultry = 3.05.01. (broilers) + 3.05.02. (laying hens) + 3.05.03. (other poultry)

P1. General cropping = P15 (cereals) + 2.01.02. (dried pulses and protein crops) + 2.01.03. (potatoes) + 2.01.04. (sugar beet) + 2.01.06.01. (tobacco) + 2.01.06.02. (hops) + 2.01.06.03. (cotton) + P16 (oilseeds) + 2.01.06.09. (flax) + 2.01.06.10. (hemp) + 2.01.06.11. (other fibre crops) + 2.01.06.12. (aromatic plants, medicinal and culinary plants) + 2.01.06.99. (other industrial crops not mentioned elsewhere) + 2.01.07.01.01. (fresh vegetables, melons, strawberries — outdoor or under low (not accessible) protective cover — open field) + 2.01.10. (arable land and seedlings) + 2.01.11. (other arable land) + 2.01.12. (fallow land) + FCP1 (forage for sale)

P2. Horticulture = 2.01.07.01.02. (fresh vegetables, melons, strawberries — outdoor or under low (not accessible) protective cover — market gardening) + 2.01.07.02. (fresh vegetables, melons, strawberries — under glass or other (accessible) protective cover) + 2.01.08.01. (flowers and ornamental plants — outdoor or under low (not accessible) protective cover) + 2.01.08.02. (flowers and ornamental plants — under glass or other (accessible) protective cover) + 2.06.01. (mushrooms) + 2.04.05. (nurseries)

P3. Permanent crops = 2.04.01. (fruit and berry plantations) + 2.04.02. (citrus plantations) + 2.04.03. (olive plantations) + 2.04.04. (vineyards) + 2.04.06. (other permanent crops) + 2.04.07. (permanent crops under glass)

P4. Grazing livestock and forage = GL (grazing livestock) + FCP4 (forage for grazing livestock)

P5. Granivores = P51 (pigs) + P52 (poultry) + 3.06. (rabbits, breeding females)

C. TYPES OF FARMING AS REFERRED TO IN PART A

Specialist holdings — crops

General type of farming	Principal type of farming	Particular types of farming specialisations
1. Specialist field crops	15. Specialist cereals, oilseeds and protein crops	151. Specialist cereals (other than rice), oilseeds and protein crops 152. Specialist rice 153. Cereals, oilseeds, protein crops and rice combined
	16. General field cropping	161. Specialist root crops 162. Cereals, oilseeds, protein crops and root crops combined 163. Specialist field vegetables 164. Specialist tobacco 165. Specialist cotton 166. Various field crops combined
2. Specialist horticulture	21. Specialist horticulture indoor	211. Specialist vegetables indoor 212. Specialist flowers and ornamentals indoor 213. Mixed horticulture indoor specialist
	22. Specialist horticulture outdoor	221. Specialist vegetables outdoor 222. Specialist flowers and ornamentals outdoor 223. Mixed horticulture outdoor specialist
	23. Other horticulture	231. Specialist mushrooms 232. Specialist nurseries 233. Various horticulture

General type of farming	Principal type of farming	Particular types of farming specialisations
3. Specialist permanent crops	35. Specialist vineyards	351. Specialist quality wine 352. Specialist wine other than quality wine 353. Specialist table grapes 354. Other vineyards
	36. Specialist fruit and citrus fruit	361. Specialist fruit (other than citrus, tropical and subtropical fruits and nuts) 362. Specialist citrus fruit 363. Specialist nuts 364. Specialist tropical and subtropical fruits 365. Specialist fruit, citrus, tropical and subtropical fruits and nuts: mixed production
	37. Specialist olives	370. Specialist olives
	38. Various permanent crops combined	380. Various permanent crops combined

Specialist holdings — animal production

General type of farming	Principal type of farming	Particular types of farming specialisations
4. Specialist grazing livestock	45. Specialist dairying	450. Specialist dairying
	46. Specialist cattle — rearing and fattening	460. Specialist cattle — rearing and fattening
	47. Cattle — dairying, rearing and fattening combined	470. Cattle — dairying, rearing and fattening combined
	48. Sheep, goats and other grazing livestock	481. Specialist sheep 482. Sheep and cattle combined 483. Specialist goats 484. Various grazing livestock
5. Specialist granivores	51. Specialist pigs	511. Specialist pig rearing 512. Specialist pig fattening 513. Pig rearing and fattening combined
	52. Specialist poultry	521. Specialist laying hens 522. Specialist poultry-meat 523. Laying hens and poultry-meat combined
	53. Various granivores combined	530. Various granivores combined

Mixed holdings

General type of farming	Principal type of farming	Particular types of farming specialisations
6. Mixed cropping	61. Mixed cropping	611. Horticulture and permanent crops combined 612. Field crops and horticulture combined 613. Field crops and vineyards combined 614. Field crops and permanent crops combined 615. Mixed cropping, mainly field crops 616. Other mixed cropping
7. Mixed livestock	73. Mixed livestock, mainly grazing livestock	731. Mixed livestock, mainly dairying 732. Mixed livestock, mainly non-dairying grazing livestock
	74. Mixed livestock, mainly granivores	741. Mixed livestock: granivores and dairying combined 742. Mixed livestock: granivores and non-dairying grazing livestock
8. Mixed crops — livestock	83. Field crops — grazing livestock combined	831. Field crops combined with dairying 832. Dairying combined with field crops 833. Field crops combined with non-dairying grazing livestock 834. Non-dairying grazing livestock combined with field crops
	84. Various crops and livestock combined	841. Field crops and granivores combined 842. Permanent crops and grazing livestock combined 843. Apiculture 844. Various mixed crops and livestock
9. Non-classified holdings	99. Non-classified holdings	999. Non-classified holdings

ANNEX V

ECONOMIC SIZE OF HOLDINGS AND ECONOMIC SIZE CLASSES (ARTICLE 5)

A. ECONOMIC SIZE OF THE HOLDING

The economic size of a holding is measured as the total standard output of the holding expressed in EUR.

B. ECONOMIC SIZE CLASSES OF HOLDINGS

Holdings are classified by size classes, the limits of which are set out below.

Classes	Limits in EUR
I	less than 2 000
II	from 2 000 to less than 4 000
III	from 4 000 to less than 8 000
IV	from 8 000 to less than 15 000
V	from 15 000 to less than 25 000
VI	from 25 000 to less than 50 000
VII	from 50 000 to less than 100 000
VIII	from 100 000 to less than 250 000
IX	from 250 000 to less than 500 000
X	from 500 000 to less than 750 000
XI	from 750 000 to less than 1 000 000
XII	from 1 000 000 to less than 1 500 000
XIII	from 1 500 000 to less than 3 000 000
XIV	from 3 000 000

Size classes II and III or III and IV, IV and V, or from III to V, VI and VII, VIII and IX, X and XI and from XII to XIV or from X to XIV can be grouped together.

ANNEX VI

STANDARD OUTPUTS (SOs)(ARTICLE 6)

1. DEFINITION AND PRINCIPLES FOR CALCULATION OF SOs

(a) The standard output (SO) means the value of the output of each agricultural characteristic referred to in Article 6(1) corresponding to the average situation in a given region.

(b) The value of the output mentioned in point (a) means the monetary value of gross agricultural production at farm-gate price. It is the sum of the value of the principal product(s) and of the secondary product(s).

The values are calculated by multiplying production per unit by the farm-gate price. VAT, taxes on products and direct payments are not included.

(c) Production period

The SOs correspond to a production period of 12 months (calendar year or agricultural production year).

For crop products and livestock products for which the period of production is less than or exceeds 12 months, a SO corresponding to growth or production in a 12-month period is calculated.

(d) Basic data and reference period

The SOs are determined on the basis of the production per unit and the farm-gate price referred to in point (b) above. To this end, the basic data are collected in the Member States for a reference period defined in Article 4 of Commission Delegated Regulation (EU) No 1198/2014.

(e) Units

(1) Physical units:

(a) The SOs for crop characteristics are determined on the basis of area expressed in hectares.

For mushrooms, however, the SOs are determined on the basis of gross output for all the annual successive harvests and are expressed per 100 m^2 of area under crops. For their use in the context of the FADN, such SOs for mushrooms are divided by the number of annual successive harvests which is to be communicated to the Commission pursuant to Article 8 of this Regulation.

(b) The SOs relating to livestock characteristics are determined by head, except for poultry, for which they are determined in terms of 100 head, and for bees, for which they are determined by hive.

(2) Monetary units and rounding:

The basic data for determining the SOs and the calculated SOs are established in EUR. For the Member States not taking part in the Economic and Monetary Union, the SOs are converted into EUR using the average exchange rates for the reference period as defined in point 1(d) of this Annex. These average exchange rates are calculated based on the official exchange rates published by the Commission (Eurostat).

The SOs may be rounded to the nearest EUR 5 where appropriate.

2. BREAKDOWN OF SOs

(a) By crop and livestock characteristics

The SOs are determined for all the agricultural characteristics corresponding to the headings of the FSS in the manner laid down in those surveys.

(b) Geographical breakdown

— The SOs are determined at least on the basis of geographical units which are usable for the FSS and for the FADN. These geographical units are all based on the general Nomenclature of Territorial Units for Statistics (NUTS) as defined in Regulation (EC) No 1059/2003 of the European Parliament and of the Council [1]. These units are described as a regrouping of NUTS 3 regions. Less favoured or mountain areas are not considered as a geographical unit.

— No SO is determined for characteristics which are not relevant in the region concerned.

3. COLLECTION OF DATA FOR DETERMINING SOs

(a) The basic data for determining SOs are renewed at least each time a FSS is carried out in the form of a census as referred to in Article 6 of Regulation (EC) No 1166/2008.

(b) When the FSS may be carried out as sample survey as referred to in Article 6 of Regulation (EC) No 1166/2008, the updating of the SOs shall be carried out:

— either by renewing the basic data in a manner similar to that specified under (a),

— or by applying a coefficient of change whereby SOs are updated to take account of changes, as estimated by the Member State, in quantities produced per unit and in prices with respect to each characteristic and region, that have occurred since the last reference period, as referred to in Article 4 of Delegated Regulation (EU) No 1198/2014.

4. EXECUTION

The Member States are responsible, in accordance with the provisions of this Annex, for collecting the basic data needed for calculating the SOs and for calculating them, for converting them into EUR and for collecting the data required for applying the updating method, if appropriate.

5. TREATMENT OF SPECIAL CASES

The following special rules are laid down for the calculation of SOs for certain types of characteristics and for calculating the total SO of the holding:

(a) Fallow land

SO relating to fallow land is taken into account when calculating the total SO of the holding only when there are other positive SOs on that holding.

(b) Kitchen gardens

Since the produce of kitchen gardens is normally intended for the holder's own consumption and not for sale, the SOs are regarded as equal to zero.

(c) Livestock

For livestock the characteristics are split by category of age. The output corresponds to the value of growth of the animal during the time spent in the category. In other words, it corresponds to the difference between the value of the animal when it is leaving the category and its value when it is entering the category (named also the replacement value).

(d) Bovine animals under one year old, male and female

SOs relating to bovine animals under one year old are taken into account when calculating the total SO of the holding only when there are more bovine animals under one year than cows on the holding. Only the SOs relating to the surplus number of bovine animals under one year are taken into account.

[1] Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1).

(e) Other sheep and other goats

SOs relating to other sheep are taken into account when calculating the total SO of the holding only when there are no breeding sheep females on the holding.

SOs relating to other goats are taken into account when calculating the total SO of the holding only when there are no breeding goat females on the holding.

(f) Piglets

SOs relating to piglets are taken into account when calculating the total SO of the holding only when there are no breeding sows on the holding.

(g) Forage

If there are no grazing livestock (i.e. equidae, cattle, sheep or goats) on the holding, the forage (i.e. roots and brassicas, plants harvested green, pasture and meadows) is considered as intended for sale and is part of the general cropping output.

If there are grazing livestock on the farm, the forage is considered as intended to feed the grazing livestock and is part of the grazing livestock and forage output.

ANNEX VII

OTHER GAINFUL ACTIVITIES DIRECTLY RELATED TO THE HOLDING (ARTICLE 7)

A. DEFINITION OF THE OTHER GAINFUL ACTIVITIES (OGA) DIRECTLY RELATED THE HOLDING

The gainful activities directly related to the holding other than the agri- cultural activities of the holding comprise all activities other than farm work, directly related to the holding and having an economic impact on the holding. Those are activities where either the resources of the holding (area, buildings, machinery, agricultural products, etc.) or the products of the holdings are used.

Gainful activities in this context mean active work; pure financial investments are therefore excluded. Renting out the land or other agricultural resources of the farm for diverse activities without being further involved in these activities is not considered as an OGA but as part of the agricultural activity of the holding.

All processing of farm products is considered as OGA unless the processing is regarded as a part of an agricultural activity. Wine processing and olive oil production are therefore excluded unless the bought-in proportion of wine or olive oil is significant.

All processing of a primary agricultural product to a processed secondary product on the holding, regardless of whether the raw material is produced on the holding or bought from outside are considered as OGA. This includes processing meat, making cheese, etc.

B. ESTIMATION OF THE IMPORTANCE OF THE OTHER GAINFUL ACTIVITIES DIRECTLY RELATED TO THE HOLDING

The share of the OGA directly related to the holding in the output of the holding is estimated as the share of the OGA directly related to the holding turnover in the sum of total turnover of the holding and direct payments of that holding under Regulation (EU) No 1307/2013 ([1]):

$$\text{RATIO} = \frac{\text{Turnover of OGA directly related to the holding}}{\text{Total holding turnover (agricultural + OGA directly related to the holding) + direct payments}}$$

C. CLASSES REFLECTING THE IMPORTANCE OF THE OGA DIRECTLY RELATED TO THE HOLDING

Holdings are classified by classes reflecting the share of OGA directly related to the holding in the output of the holding. The following limits shall apply:

Classes	Percentage bands
I	From 0 % to 10 % (marginal share)
II	From more than 10 % to 50 % (medium share)
III	From more than 50 % to less than a 100 % (significant share)

([1]) Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608).

ANNEX VIII

FORM AND LAYOUT OF THE FARM RETURN (ARTICLE 9)

The data to be collected is classified by table and broken down into groups, categories and columns. The convention used to refer to a specific data field is:

<table letter>_<group>_<category>[_<category>]_<column>_

Specific data values are captured at the column level. In the tables as set out below, clear cells are where data values can be accepted; greyed cells marked with a '—' have no meaning in the group context, so no data is accepted in those.

Examples:

— B.UT.20.A (column A of the group UT, category 20, from table B) represents the 'Area' of 'Rented UAA' to be recorded under the 'UAA for tenant farming' in table B.

— I.A.10110.1.0.TA (column TA of the group A, category 10110, from table I) represents the total area of 'Common wheat and spelt' for type of crop 1 'Field scale crops — main crop, combined crop' and missing data code 0 'No data missing'.

When a value is not relevant or missing for any particular holding, do not enter value '0'.

Tables are represented by one letter, groups by one or more letters, categories by numeric codes and columns by one or more letters.

For tables A to M, the first table shows the high level matrix for groups and columns. The second table shows how this breaks down for categories where each category is represented by one or more codes and sub-codes.

The data in a farm return should be given with the following degrees of accuracy:

— financial values: values in EUR or in national monetary units without decimal. However, for national currencies where the unit represents a low relative value compared to the EUR, it may be agreed between the liaison agency of the Member State in question and the staff of the Commission which manages the FADN, to express the values in hundreds or thousands of national currency units,

— physical quantities: in quintals (1 q = 100 kg) except in the case of eggs, which will be expressed in thousands and wine and related products which will be expressed in hectolitres,

— areas: in ares (1 a = 100 m^2), except in the case of mushrooms which will be expressed in square metres of total cropped area,

— average livestock numbers: to two decimal places, except for poultry and rabbits, which are to be given in whole numbers, and bees which are to be given in number of occupied hives,

— labour units: to two decimal places.

For each table category and column value, further definitions and instructions are set out after the table concerned.

Table A

General information on the holding

Category of general information	Code (*)

Group of information		Columns											
		FADN Division	Subdivi-sion	Serial number of holding	Degree	Minutes	NUTS	Number of the accounting office	Date	Weight of the farm	Type of farming	Economic size class	Code
		R	**S**	**H**	**DG**	**MI**	**N**	**AO**	**DT**	**W**	**TF**	**ES**	**C**
ID	Identification of the holding				—	—	—	—	—	—	—	—	—
LO	Location of the holding	—	—	—				—	—	—	—	—	—
AI	Accounting information	—	—	—	—	—	—			—	—	—	
TY	Typology	—	—	—	—	—	—	—	—				—
CL	Classes	—	—	—	—	—	—	—	—	—	—	—	
OT	Other particulars of the holding	—	—	—	—	—	—	—	—	—	—	—	

Code (*)	Description	Group	**R**	**S**	**H**	**DG**	**MI**	**N**	**AO**	**DT**	**W**	**TF**	**ES**	**C**
10	Number of the holding	**ID**	AID10R	AID10S	AID10H	—	—	—	—	—	—	—	—	—
20	Latitude	**LO**	—	—	—	ALO20DG	ALO20MI	—	—	—	—	—	—	—

Code (*)	Description	Group	R	S	H	DG	MI	N	AO	DT	W	TF	ES	C
30	Longitude	**LO**	—	—	—	ALO30DG	ALO30MI	—	—	—	—	—	—	—
40	NUTS3	**LO**	—	—	—	—	—	ALO40N	—	—	—	—	—	—
50	Accounting office	**AI**	—	—	—	—	—	—	AAI50AO	—	—	—	—	—
60	Type of accounting	**AI**	—	—	—	—	—	—	—	—	—	—	—	AAI60C
70	Date of closure of accounts	**AI**	—	—	—	—	—	—	—	AAI70DT	—	—	—	—
80	National weight calculated by the Member State	**TY**	—	—	—	—	—	—	—	—	ATY80W	—	—	—
90	Classification at the time of selection	**TY**	—	—	—	—	—	—	—	—	—	ATY90TF	ATY90ES	—
100	Other gainful activities (OGA) directly related to the holding	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL100C
110	Type of ownership/ economic objective	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL110C
120	Legal status	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL120C
130	Level of liability of the holder(s)	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL130C
140	Organic farming	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL140C
141	Sectors in organic farming	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL141C

Code (*)	Description	Group	R	S	H	DG	MI	N	AO	DT	W	TF	ES	C
150	Protected Designation of Origin (PDO)/Protected Geographical Indication (PGI)/Traditional Speciality Guaranteed (TSG)/ mountain product	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL150C
151	Sectors with PDO/PGI	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL151C
160	Areas facing natural and other specific constraints	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL160C
170	Altitude	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL170C
180	Structural Funds area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL180C
190	Natura 2000 area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL190C
200	Water directive (2000/60/EC) area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL200C
210	Irrigation system	**OT**	—	—	—	—	—	—	—	—	—	—	—	AOT210C
220	Livestock unit grazing days on common land	**OT**	—	—	—	—	—	—	—	—	—	—	—	AOT220C

A.ID. **Identification of the holding**

A number is assigned to each returning holding when it is selected for the first time. The holding retains this number permanently for the duration of its inclusion in the accountancy network. A number once assigned is never allotted to another holding.

However, where the holding undergoes a fundamental change, and in particular where this change is the result of a subdivision into two separate holdings or of a merger with another holding, it may be considered as a new holding. In this case a new number is to be assigned to it. A change in the type of farming practised on the holding does not call for a new number. Where confusion with any other returning holding might result from the holding keeping the number it has (e.g. when new regional subdivisions are created), the number should be changed. A table showing the equivalence of old and new numbers is then to be forwarded to the Commission.

The holding number comprises three groups of indications as follows:

A.ID.10.R. *FADN Division*: a code number is to be given, corresponding to the code set in Annex II to this Regulation.

A.ID.10.S. *Subdivision*: a code number is to be given.

The subdivisions chosen should be based on the common system of classification of the regions, referred to as the nomenclature of territorial statistical units (NUTS) established by Eurostat in cooperation with the national institutes for statistics.

In any case, the Member State concerned will transmit to the Commission a table indicating, for each subdivision code used, the corresponding NUTS regions, as well as the corresponding region for which specific values of standard output are calculated.

A.ID.10.H. *Serial number of the holding*.

A.LO. **Location of the holding**

The location of the holding is given with two indications: the geo-reference (latitude and longitude) and the code of the NUTS level 3 territorial units.

A.LO.20. *Latitude*: degrees and minutes (within an arc of 5 minutes), columns DG and MI.

A.LO.30. *Longitude*: degrees and minutes (within an arc of 5 minutes), columns DG and MI.

A.LO.40.N. The NUTS3 code means the code of the NUTS level 3 territorial unit where the holding is located. The latest version of the code as described in Regulation (EC) No 1059/2003 should be given.

A.AI. **Accounting information**

A.AI.50.AO. *Number of the accounting office*: a code number is to be given.

In each Member State, each accounting office should be given a unique number. The number of the accounting office which has dealt with the holding for this accounting year should be given.

A.AI.60.C. *Type of accounting*: an indication is to be given on the type of accounting that the farm keeps. The following code numbers are to be used:

1. Double-entry accounting

2. Single-entry accounting.

3. None.

A.AI.70.DT. *Date of closure of accounts*: to be recorded in format 'YYYY-MM-DD', for example 2009-06-30 or 2009-12-31.

A.TY. **Typology**

A.TY.80.W. *National weight of the farm*: the value of the extrapolating factor calculated by the Member State should be given. Values must be expressed with two decimals.

A.TY.90.TF. *Type of farming at the time of selection*: holding type of farming code in accordance with Annex IV to this Regulation at the time of selection for the accounting year in question.

A.TY.90.ES. *Economic size at the time of selection*: economic size class code of holding in accordance with Annex V to this Regulation at the time of selection for accounting year in question.

A.CL. **Classes**

A.CL.100.C. *Other gainful activities directly related to the holding*: to be provided as a percentage band indicating the share of turnover [1] coming from the other gainful activities directly related to the holding in the total farm turnover. The following code numbers are to be used:

1. ≥ 0 to ≤ 10 % (marginal share)

2. > 10 % to ≤ 50 % (medium share)

3. > 50 % to < 100 % (significant share)

A.CL.110.C. *Type of ownership/economic objective*: an indication of what are the ownership and economic objectives of the holding should be given. The following code numbers should be used:

1. family farm: the holding uses the labour and capital of the holder/manager and his/her family and they are the beneficiaries of the economic activity;

2. Partnership: the production factors for the holding are provided by several partners, at least some of whom participate in the work of the farm as unpaid labour. The benefits go to the partnership;

3. company with profit objective: the benefits are used to remunerate shareholders with dividends/profits. The holding is owned by the company;

4. company with non-profit objective: the benefits are used primarily to maintain employment or similar social objective. The holding is owned by the company.

A.CL.120.C. *Legal status*: an indication should be given whether the holding is a legal person or not. The following code numbers are to be used:

0. False.

1. True.

A.CL.130.C. *Level of liability of the holder(s)*: an indication is to be given on the level of liability (economic responsibility) of the (main) holder. The following code numbers are to be used:

1. Full.

2. Partial.

A.CL.140.C. *Organic farming*: an indication is to be given whether the holding applies organic production methods, within the meaning of Regulation (EC) No 834/2007 [2], in particular Articles 4 and 5 thereof. The following code numbers are to be used:

1. the holding does not apply organic production methods;

2. the holding applies only organic production methods for all its products;

3. the holding applies both organic and other production methods;

4. the holding is converting to organic production methods.

[1] See Annex VII to this Regulation.

[2] Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91 (OJ L 189, 20.7.2007, p. 1).

A.CL.141.C. *Sectors in organic farming*: when the holding applies both organic and other production methods, an indication of the sectors of production where the holding applies *only* organic production method should be given (multiple selections are allowed). The code numbers listed below are to be used. When the holding applies both organic and other production methods for all its sectors of production, the code 'not applicable' should be used.

0. not applicable

31. cereals

32. oilseeds and protein crops

33. fruits and vegetables (including citrus fruits, but excluding olives)

34. olives

35. vineyards

36. beef

37. cow's milk

38. pigmeat

39. sheep and goats (milk and meat)

40. poultry meat

41. eggs

42. other sector

A.CL.150.C. *'Protected Designation of Origin'/'Protected Geographical Indication'/'Traditional Speciality Guaranteed'/ 'mountain product'*: an indication is to be given whether the holding produces agricultural products and/or foodstuffs protected by a Protected Designation of Origin (PDO), a Protected Geographical Indication (PGI), a Traditional Speciality Guaranteed (TSG) or a mountain product indications or whether it produces agricultural products which are known to be used to produce foodstuffs protected by PDO/PGI/TSG/'mountain product', within the meaning of Regulation (EU) No 1151/2012 of the European Parliament and of the Council [1]. The following code numbers are to be used:

1. the holding *does not* produce any product or foodstuff protected by PDO, PGI, TSG or 'mountain product' indications, nor any product known to be used to produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications;

2. the holding produces *only* products or foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications, or products known to be used to produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications;

3. the holding produces *some* products or foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications, or some products known to be used to produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications.

A.CL.151.C. *Sectors with Protected Designation of Origin/Protected Geographical Indication/Traditional Speciality Guaranteed/mountain product*: if the *majority of the production* of some specific sectors is made of products or foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications or of products known to be used to produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications, an indication of the sectors of production should be given (multiple selections are allowed). The code numbers listed below are to be used. When the holding produces some products or foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications or some products known to be used to produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications, but it does not concern the majority of production in each sector, the code 'not applicable' should be used.

0. not applicable

31. cereals

32. oilseeds and protein crops

[1] Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs (OJ L 343, 14.12.2012, p. 1).

33. fruits and vegetables (including citrus fruits, but excluding olives)

34. olives

35. vineyards

36. beef

37. cow's milk

38. pigmeat

39. sheep and goats (milk and meat)

40. poultry meat

41. eggs

42. other sector.

The items A.CL.150.C. *Protected Designation of Origin/Protected Geographical Indication/Traditional Speciality Guaranteed/mountain product* and A.CL.151.C are optional for the Member States. If they are applied by the Member State, they should be filled in for all sample farms of the Member State. If A.CL.150.C is applied, A.CL.151.C should be applied as well.

A.CL.160.C. *Areas facing natural and other specific constraints*: An indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by Article 32 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council ([1]). In those Member States where the delimitation of areas facing significant natural constraints in accordance with Article 32(3) of Regulation (EU) No 1305/2013 is not yet completed, reference is made to the areas which were eligible under Article 36(a)(ii) of Regulation (EC) No 1698/2005 during the 2007-2013 programming period. The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is not situated in an area facing natural and other specific constraints, within the meaning of Article 32 of Regulation (EU) No 1305/2013, nor in an area which was eligible under Article 36(a)(ii) of Regulation (EC) No 1698/2005 during the 2007-2013 programming period in those Member States where the delimitation in accordance with Article 32(3) of Regulation (EU) No 1305/2013 is not yet completed;

21. the majority of the utilised agricultural area of the holding is situated in an area facing significant natural constraints, within the meaning of Article 32(3) of Regulation (EU) No 1305/2013;

22. the majority of the utilised agricultural area of the holding is situated in an area affected by specific constraints, within the meaning of Article 32(4) of Regulation (EU) No 1305/2013;

23. the majority of the utilised agricultural area of the holding is situated in a an area which was eligible under Article 36(a)(ii) of Regulation (EC) No 1698/2005 during the 2007-2013 programming period in the Member States where the delimitation in accordance with Article 32(3) of Regulation (EU) No 1305/2013 is not yet completed;

3. the majority of the utilised agricultural area of the holding is situated in a mountain area within the meaning of Article 32(2) of Regulation (EU) No 1305/2013;

5. the majority of the utilised agricultural area of the holding is situated in a phasing-out area within the meaning of Article 31(5) of Regulation (EU) No 1305/2013.

A.CL.170.C. *Altitude*: The altitude should be indicated by the corresponding code number:

1. the major part of the holding is located at < 300 m;

2. the major part of the holding is located at 300 to 600 m;

3. the major part of the holding is located at > 600 m;

4. data not available.

([1]) Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

A.CL.180.C. *Structural Funds area*: an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by Article 90 paragraph 2 (a), (b) and (c) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council [1]. The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is situated in a less developed region, within the meaning of Regulation (EU) No 1303/2013, in particular Article 90 paragraph 2 (a) thereof;

2. the majority of the utilised agricultural area of the holding is situated in a more developed region, within the meaning of Regulation (EU) No 1303/2013, in particular Article 90 paragraph 2 (c) thereof;

3. the majority of the utilised agricultural area of the holding is situated in transition region, within the meaning of Article 90 paragraph 2 (b) of Regulation (EU) No 1303/2013.

A.CL.190.C. *Natura 2000 area*: an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in areas related to the implementation of Council Directive 79/409/EEC [2] and Council Directive 92/43/EEC [3] (Natura 2000). The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is *not* situated in an area eligible to Natura 2000 payments;

2. the majority of the utilised agricultural area of the holding is *situated* in an area eligible to Natura 2000 payments.

A.CL.200.C. *Water directive (Directive 2000/60/EC) area*: an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in areas related to the implementation of Directive 2000/60/EC of the European Parliament and of the Council [4]. The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is not situated in an area eligible to payments linked to Directive 2000/60/EC;

2. the majority of the utilised agricultural area of the holding is situated in an area eligible to payments linked to Directive 2000/60/EC.

A.OT. **Other particulars concerning the holding**

A.OT.210.C. *Irrigation system*: an indication is to be given on the main irrigation system applied in the farm:

0. not applicable (when no irrigation on the farm)

1. surface

2. sprinkler

3. drip

4. other

A.OT.220.C. *Livestock unit grazing days on common land*: Number of livestock unit grazing days by farm animals on common land used by the holding.

COLUMNS IN TABLE A

Column R refers to FADN division, column S to subdivision, column H to the serial number of the holding, column DG to degrees, column MI to minutes, column N to NUTS, column AO to the number of the accounting office, column DT to date, column W to weight of the farm, column TF to type of farming, column ES to economic size class and column C to code.

[1] Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

[2] Council Directive 79/409/EEC of 2 April 1979 on the conservation of wild birds (OJ L 103, 25.4.1979, p. 1).

[3] Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

[4] Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

Table B

Type of occupation

Category of Utilised agricultural area (UAA)	Code (*)

Group of information		Utilised Agricultural Area
		A
UO	UAA for owner farming	
UT	UAA for tenant farming	
US	UAA for sharecropping or other modes	

Code (*)	Description of categories	Group	**A**
10	UAA for owner farming	**UO**	
20	Rented UAA	**UT**	
30	Sharecropped UAA	**US**	

Land of holdings held in common by two or more partners should be recorded as owner-occupied, rented or sharecropped according to the arrangement in force between the partners.

Utilised agricultural area (UAA) is the total area taken up by arable land, permanent grassland, permanent crops and kitchen gardens used by the holding regardless of the type of tenure. Common land used by the holding is not included.

The following groups of information and categories should be used:

B.UO. **UAA for owner farming**

B.UO.10.A UAA (arable land, permanent grassland, permanent crops and kitchen gardens) of which the farmer is the owner, tenant for life or leaseholder and/or UAA held on similar terms. This category includes land leased to others ready for sowing (crop code 11300).

B.UT. **UAA for tenant farming**

B.UT.20.A UAA (arable land, permanent grassland, permanent crops and kitchen gardens) worked by a person other than the owner, tenant for life or leaseholder, holding a tenancy on the said area (the rent is payable in cash and/or in kind; being generally fixed in advance, it does not normally vary with the farming results) and/or UAA held on similar terms of tenure.

Rented area does not include land the harvest of which is bought as a standing crop. The sums paid for the purchase of standing crops should be given in table H under codes 2020 to 2040 (purchased feedstuffs) in the case of grassland or fodder crops and under code 3090 (other specific crop costs) in the case of marketable crops (products which are usually marketed). Marketable crops bought standing should be given without specifying the area in question (table H).

Land rented for less than one year on an occasional basis and the production thereof is treated in a similar way as land the harvest of which is bought as a standing crop.

B.US. **UAA for sharecropping or other modes**

B.US.30.A UAA (arable land, grassland and permanent pasture, permanent crops and kitchen gardens) farmed jointly by the grantor and the sharecropper on the basis of a sharecropping agreement and/or utilised agricultural area farmed on similar terms.

COLUMNS IN TABLE B

Column A refers to UAA.

Table C

Labour

Category of labour	Code (*)

Group of information		Columns							
		General				Total work on the holding (agricultural work and work for OGA directly related to the holding)		Share of work for OGA directly related to the holding	
		Number of persons	Gender	Year of birth	Agricultural training of the manager	Annual time worked	Number of Annual Work Units (AWU)	% of annual time worked	% of AWU
		P	**G**	**B**	**T**	**Y1**	**W1**	**Y2**	**W2**
		Integer	Enter code	Four digits	Enter code	(hours)	(AWU)	%	%
UR	Unpaid regular								
UC	Unpaid casual	—	—	—	—		—		—
PR	Paid regular								
PC	Paid casual	—	—	—	—		—		—

Code (*)	Description	Group	**P**	**G**	**B**	**T**	**Y1**	**W1**	**Y2**	**W2**
10	Holder/manager	**UR**	—						—	
20	Holder/not manager	**UR**	—			—			—	
30	Manager/not holder	**UR**	—						—	
40	Spouse of holder	**UR**		—	—	—				
50	Other	**UR, PR**		—	—	—				
60	Casual	**UC, PC**	—	—	—	—		—		—
70	Manager	**PR**	—						—	

The term 'labour' includes all persons who have been engaged on work on the farm during the accounting year. However, this does not include persons who have done this work on behalf of another person or undertaking (agricultural contract work, of which the costs appear in table H under code 1020).

In the case of mutual assistance between holdings, where this assistance consists of an exchange of work, the assistance received being equivalent in principle to the assistance given, the time worked by the farm labour and any related wages are specified in the farm return.

Sometimes assistance received is offset by assistance of another kind (e.g. aid received in the form of work is offset by the supply of machinery). When the exchange of services is on a limited scale, nothing is indicated in the farm return (in the above example, the aid received is not shown under labour; machinery costs, however, include the costs of making the equipment available). In exceptional cases, when the exchange of services is on a large scale, the procedure is one of the following:

(a) assistance received in the form of work is offset by a service of another kind (e.g. the supply of machinery): working time received is recorded as paid farm work (groups PR or PC depending on whether the labour is employed on the farm on a regular basis or otherwise); the value of the assistance given is recorded both as production under the corresponding category in other tables (in this example, table L category 2010 'Contractual work') and as a cost (table H category 1010 'Wages and social security');

(b) assistance given in the form of work is offset by a service of another kind (e.g. the supply of machinery): in this situation the working time provided and any related wages are left out of consideration; the value of the service received is recorded as an input under the corresponding group in another table (in this example, table H group 1020 'Contract work and machinery hire').

The following groups of information and categories of labour are to be distinguished:

C.UR. ***Unpaid regular labour***

Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered (such payment should not appear in farm costs) and which during the accounting year participated (outside normal holidays) for at least a whole day of each week.

A person employed regularly but who, for special reasons, has been engaged on the farm only for a limited period in the accounting year is nevertheless entered (for the number of hours actually worked) as regular labour.

The following cases or similar ones may arise:

(a) special production conditions on the farm for which labour is not required throughout the year: e.g. olive or vine holdings, and farms specialising in the seasonal fattening of animals or in the production of fruit and vegetables in the open;

(b) absence from work other than for normal holidays, e.g. military service, illness, accident, maternity, extended leave, etc.;

(c) joining or leaving the holding;

(d) total cessation of work on the holding due to accidental causes (flood, fire, etc.).

There are the following categories:

C.UR.10. **Holder/manager**

Person who assumes economic and legal responsibility for the holding and undertakes its day-to-day management. In the case of sharecropping, the sharecropper is indicated as holder/manager.

C.UR.20. **Holder/not manager**

Person who assumes economic and legal responsibility for the holding without undertaking its day-to-day management.

C.UR.30 **Manager/not holder**

Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.

C.UR.40. **Spouse(s) of holder(s)**

C.UR.50. **Other unpaid regular labour**

Regular unpaid labour not included in the preceding categories includes also foreman and sub-managers not responsible for management of the whole farm.

C.UC. ***Unpaid casual labour***

C.UC.60. Unpaid labour which has not worked regularly on the holding during the accounting year is aggregated under this category.

C.PR. ***Paid regular labour***

Labour paid (in cash and/or in kind) on the normal scale for services rendered and which during the accounting year (excluding normal holidays) worked for at least one whole day per week for the holding.

The following categories are to be shown:

C.PR.70. **Farm manager**

Salaried person responsible for the day-to-day management of the holding.

C.PR.50. **Others**

All regular paid labour (except for the holding's salaried manager) is aggregated under this group. Includes also foreman and sub-managers not responsible for management of the whole farm.

C.PC. ***Paid casual labour***

C.PC.60. Paid labour which did not regularly work on the holding during the accounting year (including piece workers) is aggregated under this category.

COLUMNS IN TABLE C

Number of persons (column P)

Where there are several holders, there may be more than one spouse. The number of spouses and the number of persons should be indicated in the categories where they can appear (categories 40 and 50 from the groups 'unpaid regular labour' UR or 'paid regular labour' PR).

Gender (column G)

The gender should be given only for the holder(s) and/or manager(s), in the categories where they can appear (categories 10 to 30 and 70 from groups 'regular unpaid labour' UR or 'regular paid labour' PR). The gender is indicated by a code number, i.e.:

1. male;

2. female.

Year of birth (column B)

The year of birth should be given only for the holder(s) and/or manager(s) (categories 10 to 30 and 70 from groups 'regular unpaid labour' UR or 'regular paid labour' PR) using the four figures of the year of birth.

Agricultural training of the manager (column T)

The agricultural training should be given only for the manager(s) (categories 10, 30 and 70 from groups 'unpaid regular labour' UR or 'paid regular labour' PR). The agricultural training is indicated by a code number, i.e.:

1. only practical agricultural experience;
2. basic agricultural training;
3. full agricultural training.

Annual time worked (column Y1)

Time worked should be indicated in hours for all groups and categories. It should refer to the time actually devoted to the work of the holding. In the case of less able workers the time worked should be reduced in proportion to their capacities. The time worked by piecework labour is estimated by dividing the total amount paid for the work by the hourly wage of a worker employed on a time basis.

Total work force: **number of annual units** (column W1)

Regularly employed work force is converted into annual work units. The number of annual work unit is not recorded for casual labour (both unpaid casual UC and paid casual PC labour). One annual work unit is equivalent to one person working full-time on the holding. One person cannot exceed one work unit equivalent, even if his actual working time exceeds the norm for the region and type of holding. A person who does not work the whole year on the holding represents a fraction of an 'annual unit'. The 'annual work unit' of each such person is obtained by dividing his actual annual working time by the normal annual working time of a full-time worker in the region under consideration and on the same type of holding.

In the case of less able workers the annual work unit equivalent should be reduced in proportion to their capacities.

Share of work for OGA in % of annual time worked (column Y2)

The share of work for OGA in terms of time worked is compulsory only for the casual labour (for both unpaid and paid casual labour). It is optional for the spouse(s) of the holder(s), the other unpaid regular labour, and the other paid regular labour. For each category concerned (40, 50, 60), it is given in % of hours worked during the accounting year.

Share of work for OGA in % of annual work units (column W2)

The share of work for OGA in terms of annual work units is compulsory for all categories of labour except casual labour (both unpaid casual UC and paid casual PC labour). It is given in % of annual work unit for each category.

Work on an agricultural holding

Work on the holding includes all the work of organisation, supervision and execution, both manual and administrative, done in connection with the farm agricultural work and the work related to the OGA directly related to the holding:

— Farm agricultural work
  — financial organisation and management (farm sales and purchases, bookkeeping, etc.),
  — work in the field (ploughing, sowing, harvesting, orchard maintenance, etc.),
  — livestock husbandry (feed preparation, feeding of animals, milking, care of livestock, etc.),
  — preparation of products for market, storage, direct sales of farm products, processing of farm products for self-consumption, production of wine and olive oil,
  — maintenance of buildings, machinery, equipment, hedges, ditches, etc.,
  — transport for the holding and carried out by the labour force of the holding.

— Work for the OGA directly related to the holding

  — contractual work (using production means of the holding),

  — tourism, accommodation and other leisure activities,

  — processing of farm products (whether the raw material is produced on the holding or bought from outside), e.g. cheese, butter, processed meat…,

  — production of renewable energy,

  — forestry and wood processing,

  — other OGA (fur animals, care farming, handicraft, aquaculture, …).

The following are not included in the work of the holding:

— work in production of fixed assets (construction or major repairs of buildings or machinery, planting of orchards, demolition of buildings, grubbing up of orchards, etc.),

— work performed for the household of the holder or manager.

Table D

Assets

Structure of the table

Category of assets		Code (*)
		Column
Group of information		Value
		V
OV	Opening valuation	
AD	Accumulated depreciation	
DY	Depreciation of the current year	
IP	Investment/Purchase, before deduction of subsidies	
S	Subsidies	
SA	Sales	
CV	Closing valuation	

Code (*)	Description of categories	**OV**	**AD**	**DY**	**IP**	**S**	**SA**	**CV**
1010	Cash and equivalents		—	—	—	—	—	
1020	Receivables		—	—	—	—	—	
1030	Other current assets		—	—	—	—	—	
1040	Inventories		—	—				
2010	Biological assets — plants		—	—				

Code (*)	Description of categories	OV	AD	DY	IP	S	SA	CV
3010	Agricultural land		—	—				
3020	Land improvements							
3030	Farm buildings							
4010	Machinery and equipment							
5010	Forest land including standing timber		—	—				
7010	Intangible assets, tradable		—	—				
7020	Intangible assets, non-tradable							
8010	Other non-current assets							

The following categories of assets shall be used:

1010. **Cash and equivalents**

Cash and other assets that can be easily converted to cash.

1020. **Receivables**

Short-term assets, amounts owed to the holding, normally arising from business activities.

1030. **Other current assets**

Any other assets that are easily sold or expected to be paid within a year.

1040. **Inventories**

Stocks of products owned by the holding that can be used either as inputs or are held for sale whether produced by the holding or purchased.

2010. **Biological assets — plants**

Values of all plants that have not been harvested yet (all permanent and standing crops).

3010. **Agricultural land**

Agricultural land owned by the holding.

3020. **Land improvements**

Land improvements (e.g. fencing, drainage, fixed irrigation equipment) belonging to the holder irrespective of the type of occupancy of the land. The amounts entered are subject to depreciation at column DY.

3030. **Farm buildings**

Buildings belonging to the holder whatever the type of occupancy of the land. The heading must be completed and the amounts entered are subject to depreciation at column DY.

4010. **Machinery and equipment**

Tractors, motor cultivators, lorries, vans, cars, major and minor farming equipment. The heading must be completed and the amounts entered are subject to depreciation at column DY.

5010. **Forest land including standing timber**

Forest land in owner occupation included in the agricultural holding.

7010. **Intangible assets — tradable**

All intangible assets that can be easily bought or sold (e.g. quotas and rights when they are tradable without land and an active market exists).

7020. **Intangible assets — non-tradable**

All other intangible assets (e.g. software, licences, etc.). The heading must be completed and the amounts entered are subject to depreciation at column DY.

8010. **Other non-current assets**

Other long-term assets. The heading must be completed and, if applicable, the amounts of depreciation recorded at column DY.

Groups of information in Table D

The groups of information are: (OV) opening valuation, (AD) accumulated depreciation, (DY) depreciation of the current year, (IP) investment or purchase before deduction of subsidies, (S) subsidies, (SA) sales, (CV) closing valuation. They are explained hereafter.

There is only one column (V) value.

Valuation methods

The following valuation methods are used:

Fair value less the estimate point-of-sale costs	amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction less the cost estimated to incur in relation to the sale	2010, 3010, 5010, 7010
Historical cost	nominal or original cost of an asset when acquired	3020, 3030, 4010, 7020
Book value	value at which an asset is carried on a balance sheet	1010, 1020, 1030, 1040, 8010

D.OV. Opening valuation

Opening valuation is the value of assets at the beginning of the accounting year. For the farms present in the sample also in the previous year, the opening valuation has to be equal to the closing valuation of the previous year.

D.AD. Accumulated depreciation

Is the sum of depreciation of assets from the start of its life until the end of the previous period.

D.DY. Depreciation of the current year

Systematic allocation of the depreciable amount of an asset over its useful life.

A table with the annual rates of depreciation applied by each Member State should be communicated to the Commission in due time for the set-up of the computerised delivery and control system referred to in Article 10(1).

D.IP. Investments/Purchases

Total expenditure on purchases, major repairs and the production of fixed assets during the accounting year. Where grants and subsidies have been received in respect of these investments, the amount expended before deducting the said grants and subsidies is entered in column IP.

Purchases of minor items of machinery and equipment as well as of young trees and bushes for a minor replanting operation do not appear in these columns but are included in the costs for the accounting year.

Major repairs which effectively increase the value of the machinery and equipment compared to their value before repair, are also included under this column, either as an integral part of the machinery or equipment depreciation, which, as appropriate, will be adjusted to take account of the extended life (due to the repairs) of the item in question or by spreading the cost of the major repairs over the expected useful life.

The value of the fixed assets produced is to be assessed on the basis of their cost (including the value of the paid and/or unpaid labour) and must be added to the value of the fixed assets given under codes 2010 to 8010 of table D 'Assets'.

D.S. Investment subsidies

Current portion of all subsidies received (in previous or current accounting years) for assets recorded in this table.

D.SA. Sales

Total sales of assets during the accounting year.

D.CV. Closing valuation

Closing valuation is the value of assets at the end of the accounting year.

Comments

For items 2010, 3010, 5010 and 7010 the difference between OV + IP-SA and CV is considered as an income or loss (coming from both change in unit price and volume) for these assets for the accounting year.

Information about Biological assets — animals is recorded in the table J 'Livestock production'.

Table E

Quotas and other rights

Category of quota or right	Code (*)

Group of information		Columns			
		Owned quota	Rented in quota	Rented out quota	Taxes
		N	**I**	**O**	**T**
QQ	Quantity at the end of the accounting year				—
QP	Quota purchase		—	—	—
QS	Quota sold		—	—	—
OV	Opening valuation		—	—	—
CV	Closing valuation		—	—	—
PQ	Payments for quota leased or rented in quota	—		—	—
RQ	Receipts from leasing or renting out quota	—	—		—
TX	Taxes	—	—	—	

Code (*)	Description
40	Sugar beet
50	Organic manure
60	Entitlements for payments under basic payment scheme

The quantities of quota (owned quota, rented-in quota and rented-out quota) are compulsory items. Only the quantity as of the end of the accounting year is recorded.

The values concerning quotas which can be traded separately from associated land are recorded in this table. The quotas which cannot be traded separately from associated land are only recorded in Table D 'Assets'. The quotas originally acquired freely must be entered as well and valuated at current market values if they can be traded separately from land.

Some data entries are simultaneously included, individually or as components of aggregates, at other groups or categories in Tables D 'Assets', H 'Inputs' and/or I 'Crops'.

The following **categories** should be used:

40. Sugar beet

50. Organic manure

60. Entitlements for payments under the basic payment scheme.

The following **groups of information** should be used:

E.QQ. Quantity (to be recorded for columns N, I, O only)

The units to be used are:

— Categories 40 (sugar beet): quintals,

— Category 50 (organic manure): number of animals converted in standard units,

— Category 60 (basic payment scheme): number of entitlements/ares

E.QP. Quota purchased (to be recorded for column N only)

The amount paid for purchase during the accounting year of quotas or other rights which can be traded separately from associated land should be recorded.

E.QS. Quota sold (to be recorded for column N only)

The amount received for sale during the accounting year of quotas or other rights which can be traded separately from associated land should be recorded.

E.OV. Opening valuation (to be recorded for column N only)

The value at opening valuation of the quantities at the holder's own disposal, whether originally acquired freely or purchased, should be recorded at current market values, if the quotas can be traded separately from associated land.

E.CV. Closing valuation (to be recorded for column N only)

The value at closing valuation of the quantities at the holder's own disposal, whether originally acquired freely or purchased, should be recorded at current market values if the quotas can be traded separately from associated land.

E.PQ. Payments for quota leased or rented in quota (to be recorded for column I only)

Amount paid for leasing or renting of quotas or other rights. Also included in rent paid under category 5070 (Rent paid) in Table H 'Inputs'.

E.RQ. Receipts from leasing or renting out quota (to be recorded for column O only)

Amount received for renting or leasing of quotas or other rights. Also included under category 90900 ('Other') in Table I 'Crops'.

E.TX. Taxes, additional levy (column T)

Amount paid.

COLUMNS IN TABLE E

Column N refers to owned quota, column I to rented-in quota, column O to rented-out quota, and column T to taxes.

Table F

Debts

Structure of the table

Category of debts	Code (*)

Group of information		Columns	
		Short term	Long-term
		S	**L**
OV	Opening valuation		
CV	Closing valuation		

Code (*)	Description of categories	**S**	**L**
1010	Commercial standard		
1020	Commercial special		
1030	Family/private loans		
2010	Payables		—
3000	Other liabilities		

The amounts indicated should relate only to amounts still outstanding i.e. loans contracted minus the repayments already made.

The following categories should be used:

— 1010. Debt — commercial standard — refers to loans not supported by any public policy targeting loan-taking.

— 1020. Debt — commercial special — refers to loans benefiting from a public policy support (interest subsidies, guarantees, etc.).

— 1030. Debt — family/private loans — loans concluded with a physical person thanks to their family/private relationship with the debtor.

— 2010. Payables — amounts owed to suppliers.

— 3000. Other liabilities — liabilities other than loans or payables.

Two groups of information should be registered: (OV) opening valuation and (CV) closing valuation.

There are two columns: (S) short-term liabilities and (L) long-term liabilities:

— Short-term liabilities — debt and other liabilities in respect of the holding due in less than one year.

— Long-term liabilities — debt and other liabilities in respect of the holding for duration of one year and over.

Table G

Value added tax (VAT)

Structure of the table

Category of VAT systems		Code (*)		
Group of information		VAT system	balance non-investments transactions	balance investment transactions
		C	**NI**	**I**
VA	VAT systems in the farm			

Code (*)	Description of categories
1010	Main VAT system in the farm
1020	Minority VAT system in the farm

List of VAT systems for both categories	**C**	**NI**	**I**
Normal VAT system	1	—	—
Partial offsetting system	2		

Data in monetary terms in the farm return are expressed exclusive of VAT.

The following details on VAT should be provided as categories:

1010. Main VAT system in the farm

1. Normal VAT system — the VAT system which is guaranteed to be income-neutral for agricultural holdings as the VAT balance is cleared with tax authorities.
2. Partial offsetting system — the VAT system which does not guarantee to be income-neutral for agricultural holdings, although it may contain some approximate mechanism to offset VAT paid and received.

1020. Minority VAT system in the farm

Codes as defined for the main VAT system.

There is only one group of information (VA) VAT system in the farm. There are three columns: (C) code of the VAT system, (NI) balance non-investments transactions and (I) balance investment transactions.

For the normal VAT system, only its indication is entered. If the holding is subject to the partial offsetting system of VAT then also the VAT balance of non-investments transactions and VAT balance of investment transactions have to be provided.

When VAT turnover increases the revenue of the holding, the above VAT balance is a positive figure. In case of decreased revenue, the balance is negative.

Table H

Inputs

Structure of the table

Category of inputs	Code (*)

Group of information		Columns	
		Value	Quantity
		V	**Q**
LM	Labour and machinery costs and inputs		
SL	Specific livestock costs		
SC	Specific crop costs and inputs		
OS	Specific costs for OGA		
FO	Farming overheads		

Code (*)	Group	Description of categories	**V**	**Q**
1010	**LM**	Wages and social security costs for paid labour		—
1020	**LM**	Contract work and machinery hire		—
1030	**LM**	Current upkeep of machinery and equipment		—
1040	**LM**	Motor fuels and lubricants		—
1050	**LM**	Car expenses		—
2010	**SL**	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)		—
2020	**SL**	Purchased coarse fodder for grazing stock (equines, ruminants)		—
2030	**SL**	Purchased feedstuffs for pigs		—
2040	**SL**	Purchased feedstuffs for poultry and other small animals		—
2050	**SL**	Farm-produced feedstuffs for grazing stock (equines, ruminants)		—
2060	**SL**	Farm-produced feedstuffs for pigs		—
2070	**SL**	Farm-produced feedstuffs for poultry and other small animals		—
2080	**SL**	Veterinary expenses		—
2090	**SL**	Other specific livestock costs		—

Code (*)	Group	Description of categories	V	Q
3010	**SC**	Seeds and seedlings purchased		—
3020	**SC**	Seeds and seedlings produced and used on the farm		—
3030	**SC**	Fertilisers and soil improvers		—
3031	**SC**	Quantity of N used in mineral fertilisers	—	
3032	**SC**	Quantity of P2O5 used in mineral fertilisers	—	
3033	**SC**	Quantity of K2O used in mineral fertilisers	—	
3034	**SC**	Purchased manure		—
3040	**SC**	Crop protection products		—
3090	**SC**	Other specific crop costs		—
4010	**OS**	Specific costs for forestry and wood processing		—
4020	**OS**	Specific costs for crop processing		—
4030	**OS**	Specific costs for cow's milk processing		—
4040	**OS**	Specific costs for buffalo's milk processing		—
4050	**OS**	Specific costs for sheep's milk processing		—
4060	**OS**	Specific costs for goat's milk processing		—
4070	**OS**	Specific costs for meat processing and other animal products processing		—
4090	**OS**	Other specific costs for other gainful activities		—
5010	**FO**	Current upkeep of land improvements and buildings		—
5020	**FO**	Electricity		—
5030	**FO**	Heating fuels		—
5040	**FO**	Water		—
5051	**FO**	Agricultural insurance		—
5055	**FO**	Other farm insurance		—
5061	**FO**	Taxes and other dues		—
5062	**FO**	Taxes on land and buildings		—
5070	**FO**	Rent paid, total		—
5071	**FO**	Rent paid for land		—
5080	**FO**	Interest and financial charges paid		—
5090	**FO**	Other farming overheads		—

Provision of the data referred to in codes 3031-3033 is optional in the years 2015-2017 for those Member States who used in the past the possibility under Article 3 of Commission Implementing Regulation (EU) No 385/2012 ([1]). Member States using this option shall annually inform the Commission and the Committee for the Farm Accountancy Data Network about the implementation of their plan concerning the preparation for the gathering and transmission of the data referred to in these codes.

Farm inputs (costs in cash and in kind, and quantities of selected inputs) relate to the 'consumption' of productive resources (including farm use of own produced inputs) corresponding to the output of the farm during the accounting year or to the 'consumption' of those resources during the accounting year. When certain use relates partly to private use and partly to farm use (e.g. electricity, water, heating fuels and engine fuels, etc.) only the latter part should be included in the farm return. The proportion of the use of private cars corresponding to their use for farm purposes should also be included.

In calculating costs relating to the output of the accounting year the purchases and farm use during the year should be adjusted for valuation changes (including changes in cultivations). For each item the total of costs paid for and the value of the farm use should be recorded separately.

Where the costs indicated are for the total 'consumption' of inputs during the accounting year but do not correspond to production during that year, changes in stocks of inputs (including costs accruing to growing crops) should be indicated under an appropriate code of circulating capital.

When the holding's production resources (paid or unpaid labour, machinery or equipment) are used to increase fixed assets (construction or major repairs of machinery, construction, major repairs or even demolition of buildings, planting or felling of fruit trees), the corresponding costs — or an estimate thereof — are not to be included in the working costs of the holding. In any case, labour costs and hours worked to produce fixed assets are to be excluded from both costs and data on labour. In exceptional cases, if certain costs (other than labour costs) used to produce fixed assets cannot be calculated separately (e.g. use of the holding's tractor) and if these expenses are then included under costs, an estimate of all these costs used to produce fixed assets is to be entered in Table I 'Crops' with the category of crop code 90900 ('Other').

The costs relating to 'consumption' of capital assets are represented by depreciation, hence expenditure on acquisition of capital assets should not be treated as a farm cost. For instructions on depreciation see in Table D 'Assets'.

Expenditure on cost items compensated during the accounting year or later (e.g. repairs to a tractor as a result of an accident covered by an insurance policy or by a third party liability) should not be entered as farm costs, and the corresponding receipts should not be included in the farm's accounts.

Receipts from resale of purchased supplies are to be deducted from corresponding inputs.

Grants and subsidies related to costs are not deducted from the corresponding cost items but are entered under appropriate codes 4100 to 4900 in table M 'Subsidies' (see instructions regarding those codes). Investment grants and subsidies are shown in table D 'Assets'.

Costs also include any expenditure on purchases relating to each cost item.

Inputs are classified as follows:

1010. Wages and social security costs for paid labour

This item includes the following:

— salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (piecework or by the hour), with deduction of any social allowances paid to the holder as employer to offset the payment of a salary which does not correspond to actual work done (e.g. absence from work due to an accident, vocational training, etc.),

— salaries and wages in kind (e.g. lodging, board, housing, farm produce, etc.),

([1]) Commission Implementing Regulation (EU) No 385/2012 of 30 April 2012 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings (OJ L 127, 15.5.2012, p. 1).

— bonuses for productivity or qualifications, gifts, gratuities, share of profits,

— other expenditure associated with labour (recruitment expenses),

— social security payments incumbent upon the employer and those paid by him on behalf of and instead of the employee,

— occupational accident insurance.

The holder's personal social security charges and insurance and those of unpaid labour should not be regarded as farm costs.

The amounts received by unpaid workers (which by definition are lower than a normal wage — see definition of unpaid labour) should not appear in the farm return.

Allowances (in cash or in kind) paid to retired paid workers no longer employed on the holding should not be entered under this item but under the code 'Other farming overheads'.

1020. Contract work and machinery hire

This item includes the following:

— total expenditure in respect of work on the farm carried out by agricultural contractors. This generally includes the cost of the use of equipment (including fuel) and the work. In case the cost of the materials employed other than fuel (i.e. crop protection products, fertilisers and seeds) is also included in the contract, the cost of these materials should be excluded. This amount (if necessary by estimation) should be entered under the corresponding cost item (e.g. pesticides to be recorded under code 3040 'Crop protection products'),

— cost of hiring machines operated by the farm's labour. The fuel costs related to the use of the rented machinery, should be recorded under code 1040 'Motor fuels and lubricants',

— cost of leasing machines operated by the farm's labour. The fuel and maintenance costs of leased machines should be recorded under the relevant codes (codes 1030 'Current upkeep of machinery and equipment' and 1040 'Motor fuels and lubricants').

1030. Current upkeep of machinery and equipment

Cost of upkeep of machinery and equipment and of minor repairs not affecting the market value of the appliances (payment of mechanic, cost of replacement parts, etc.).

This item includes purchases of minor equipment, the cost of saddlery and horse shoeing, the purchase of tyres, forcing frames, protective clothing for unsanitary work, detergents for the cleaning of equipment in general, and the proportion of the cost of private cars corresponding to their use for farm purposes (see also code 1050). Detergents used for cleaning livestock equipment (e.g. milking machines) are entered under code 2090 'Other specific livestock costs'.

Major repairs which increase the value of equipment, compared with its value before repairs, are not included under this code (see also instructions on depreciation in Table D 'Assets').

1040. Motor fuels and lubricants

This item also includes the proportion of fuel and lubricant costs for private cars corresponding to their use for farm purposes (see also code 1050).

Where the products are employed both as motor fuels and as heating fuels, the total sum is divided into two codes:

1040. 'Motor fuels and lubricants'.

5030. 'Heating fuels'.

1050. Car expenses

Where the farm proportion of expenditure on private cars is calculated arbitrarily (e.g. a fixed amount per km), these costs are indicated under this code.

Feedstuffs

Used feedstuffs are divided into those purchased and those produced on the farm.

The purchased feedstuffs include mineral licks, milk products (bought or returned to the farm) and products for the preservation and storage of feedstuffs, as well as the expenditure on agistment, on the use of common pasture and grazing land not included in the UAA and on renting forage land not included in the UAA. Purchased litter and straw are also included with purchased feedstuffs.

Feedstuffs purchased for grazing stock are subdivided into concentrated feedstuffs and coarse fodder (including agistments and expenditure on the use of common pastures, grazing land and forage land not included in the UAA, and purchased litter and straw).

The code 2010 'Purchased concentrated feedstuffs for grazing stock (equines, ruminants)' includes in particular oilcakes, compound feeds, cereals, dried grass, dried sugar beet pulp, fish meal, milk and dairy products, minerals and products for the preservation and storage of such feedstuffs.

Expenditure on work carried out by agricultural contractors for the production of coarse fodder, e.g. silage, is entered under code 1020 'Contract work and machinery hire'.

Feedstuffs produced and used on the farm include saleable farm products used as feedstuffs (including milk and milk products but excluding milk suckled by calves, which is not taken into account). Litter and straw produced on the holding are only included if they are a saleable product in the region and year in question.

The following breakdown is to be given:

— *Purchased feedstuffs:*

2010. Purchased concentrated feedstuffs for grazing stock (equines, ruminants)

2020. Purchased coarse fodder for grazing stock (equines, ruminants)

2030. Purchased feedstuffs for pigs

2040. Purchased feedstuffs for poultry and other small animals

— *Farm-produced feedstuffs used on farms:*

2050. Farm-produced feedstuffs for grazing stock (equines, ruminants)

2060. Farm-produced feedstuffs for pigs

2070. Farm-produced feedstuffs for poultry and other small animals

2080. Veterinary expenses

Cost of veterinary fees and medicines.

2090. Other specific livestock costs

All expenditure relating directly to livestock production for which there is no separate provision in the other Table H codes: stud fees, artificial insemination, castration, milk tests, subscription and registration in herd-books, detergents for cleaning livestock equipment (e.g. milking machines), packing materials for livestock products, costs of storage and market preparation of livestock products of the farm done outside the farm, cost of marketing the livestock products of the farm, cost of disposal of excess manure, etc. It includes also short-term rent of buildings used to house animals or store products in connection therewith. It excludes specific costs of animal products processing recorded under codes 4030 to 4070 of table H.

3010. Seeds and seedlings purchased

All purchased seeds and seedlings, including bulbs, corms and tubers. The costs of young trees and bushes for a new plantation represent an investment and should appear either under Table D code 2010 'Biological assets — plants' or under Table D code 5010 'Forest land including standing timber'. However the costs of young trees and bushes for a minor replanting operation are to be considered costs for the accounting year and are to be indicated under the present code except for those relating to forests linked to the agricultural holding which are to be entered under code 4010 'Specific costs for forestry and wood processing'.

The costs of processing the seeds (sorting, disinfection) are also included under this code.

3020. Seeds and seedlings produced and used on the farm

All seeds and seedlings (including bulbs, corms and tubers) produced and used on the farm.

3030. Fertilisers and soil improvers

All purchased fertilisers and soil improvers (e.g. lime) including compost, peat and manure (excluding manure produced on the holding).

Fertilisers and soil improvers used for forests forming part of the agricultural holding are to be entered under code 4010 'Specific costs for forestry and wood processing'.

3031. Quantity of nitrogen (N) in mineral fertilisers used

Total quantity (weight) of nitrogen in terms of N in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their N content.

3032. Quantity of phosphorus (P_2O_5) in mineral fertilisers used

Total quantity (weight) of phosphorus in terms of P_2O_5 in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their P_2O_5 content.

3033. Quantity of potassium (K_2O) in mineral fertilisers used

Total quantity (weight) of potassium in terms of K_2O in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their K_2O content.

3034. Purchased manure

Value of purchased manure.

3040. Crop protection products

All material for the protection of crops and plants against pests and diseases, wild animals, bad weather, etc. (insecticides, fungicides, herbicides, poisoned baits, bird scarers, anti-hail shells, frost protection, etc.). If the crop protection operations are carried out by a contractor and if the cost of the protection materials used is not separately known, the total should be entered under code 1020 'Contract work and machinery hire'.

Protective materials used for forests forming part of the agricultural holding are to be entered under code 4010 'Specific costs for forestry and wood processing'.

3090. Other specific crop costs

All costs having a direct connection with crop production (including permanent meadows and grassland) for which there is no separate provision in the other cost items: packing and binding materials, string and rope, cost of soil analysis, crop competition costs, plastic coverings (e.g. for strawberry growing), supplies for the preservation of crops, storage and market preparation of crops done outside the farm, cost of marketing the crop products of the farm, sums paid for the purchase of marketable standing crops or to rent land for a period of less than one year to grow marketable crops, supplies of grapes and olives processed on the holding, etc. Excludes specific costs for processing of crops other than grapes and olives, which should be recorded under code 4020. Includes also short-term rent of buildings used for marketable crops.

4010. Specific costs for forestry and wood processing

Fertilisers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4020. Specific costs for crop processing

Ingredients, raw materials or semi-processed products, own or purchased and other specific costs of crop processing (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4030. Specific costs for cow's milk processing

Ingredients, raw materials or semi-processed products, own or purchased and other specific cow's milk processing (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4040. Specific costs for buffalo's milk processing

Ingredients, raw materials or semi-processed products, own or purchased and other specific costs of buffalo's milk processing (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4050. Specific costs for sheep's milk processing

Ingredients, raw materials or semi-processed products, own or purchased and other specific costs of sheep's milk processing (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4060. Specific costs for goat's milk processing

Ingredients, raw materials or semi-processed products, own or purchased and other specific costs of goat's milk processing (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4070. Specific costs for meat processing and other animal products processing

Ingredients, raw materials or semi-processed products, own or purchased and other specific costs of processing meat or other animal products not mentioned under codes 4030 to 4060 (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4090. Other specific costs for other gainful activities

Raw materials, own or purchased and other specific costs of other gainful activities. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

5010. Current upkeep of land improvements and buildings

Maintenance (tenant-type) of buildings and land improvements including greenhouses, frames and supports. The purchase of building materials for the current upkeep of buildings should be entered under this code.

The purchase of building materials for new investments should be entered under the appropriate codes in the 'Investment/Purchase' group of information of Table D 'Assets'.

The cost of major repairs to buildings which increases their value (major maintenance) is not included under this code. These costs are shown as investment in Table D code 3030 'Farm buildings'.

5020. Electricity

Total consumption of electricity for farm business use.

5030. Heating fuels

Total consumption of heating fuels for farm business use including the heating of glasshouses.

5040. Water

Cost of connection to the mains and consumption of water for all farm purposes including irrigation. The costs of using farm-owned water equipment are to be entered in the appropriate codes: depreciation of machinery and equipment, current upkeep of machinery and equipment, motor fuels, electricity.

5051. Agricultural insurance

The cost of insurance of agricultural production income or any of its components, including insurance against death of livestock and damage to crops, etc.

5055. Other farm insurance

All insurance premiums covering other farm risks (except agricultural), such as the holder's third-party liability, fire, flood damages, except insurance premiums covering accidents at work shown under code 1010 of this table. It includes insurance premiums for the buildings.

5061. Farm taxes and other dues

All taxes and other dues relating to the farm business, including those levied in connection with environmental protection measures, but excluding VAT and taxes levied on land, buildings or labour. Direct income taxes of the holder are not to be counted as farm costs.

5062. Taxes and other charges on land and buildings

Taxes, rates and other charges payable in respect of the ownership of farmland and buildings in owner-occupation and sharecropping.

5070. Rent paid

Rent paid (in cash or in kind) for rented land, buildings, quotas and other rights for the farm business. Only the farm business part of farmhouses and other rented buildings should be entered. Leasing or renting costs of quotas not attached to land should also be entered in Table E.

5071. Of which rent paid for land

5080. Interest and financial charges paid

Interest and financial charges on borrowed capital (loans) obtained for farm purposes. This information is compulsory.

Subsidies on interest are not deducted but are entered in Table M under code 3550.

5090. Other farming overheads

All other farming costs not mentioned under the preceding codes (accountants' fees, secretarial services and office expenses, telephone charges, miscellaneous contributions and subscriptions, etc.).

Table I

Crops

Structure of the table:

Category of crop	Code (*)
Type of crop	Code (**)
Missing data	Code (***)

Group of information		Columns					
		Total area	of which is irrigated	of which is used for energy crops	of which is used for GMO	Quantity	Value
		TA	**IR**	**EN**	**GM**	**Q**	**V**
A	Area					—	—
OV	Opening valuation	—	—	—	—	—	
CV	Closing valuation	—	—	—	—	—	
PR	Production	—	—	—	—		—
SA	Sales	—	—	—	—		
FC	Farm household consumption and benefits in kind	—	—	—	—	—	
FU	Farm use	—	—	—	—	—	

For the category of crop, the following codes should be used:

Code (*)	Description
	Cereals for the production of grain (including seeds)
10110	Common wheat and spelt
10120	Durum wheat

Code (*)	Description
10130	Rye
10140	Barley
10150	Oats
10160	Grain maize
10170	Rice
10190	Other cereals for the production of grain
	Dried pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)
10210	Peas, field beans and sweet lupines
10220	Lentils, chickpeas and vetches
10290	Other protein crops
10300	Potatoes (including early potatoes and seed potatoes)
10310	Potatoes for starch
10390	Other potatoes
10400	Sugar beet (excluding seed)
10500	Fodder roots and brassicas (excluding seed)
	Industrial crops
10601	Tobacco
10602	Hops
10603	Cotton
10604	Rape and turnip rape
10605	Sunflower
10606	Soya
10607	Linseed (oil flax)
10608	Other oil seed crops
10609	Flax
10610	Hemp
10611	Other fibre plants
10612	Aromatic plants, medical and culinary plants
10613	Sugar cane
10690	Other industrial crops not mentioned elsewhere

Code (*)	Description
	Fresh vegetables, melons and strawberries of which:
	Fresh vegetables, melons and strawberries — Outdoor or under low (not accessible) protective cover
10711	Fresh vegetables, melons and strawberries — Open field
10712	Fresh vegetables, melons and strawberries — Market gardening
10720	Fresh vegetables, melons and strawberries — Under glass or under other (accessible) protective cover
	Details for all sub-categories of 'fresh vegetables, melons and strawberries':
10731	Cauliflower and broccoli
10732	Lettuce
10733	Tomatoes
10734	Sweet corn
10735	Onions
10736	Garlic
10737	Carrots
10738	Strawberries
10739	Melons
10790	Other vegetables
	Flowers and ornamental plants (excluding nurseries)
10810	Flowers and ornamental plants — Outdoor or under low (not accessible) protective cover
10820	Flowers and ornamental plants — Under glass or under other (accessible) protective cover
	Details for all sub-categories of 'flowers and ornamental plants (excluding nurseries)':
10830	Flower bulbs, corms and tubers.
10840	Cut flowers and flower buds
10850	Flowering and ornamental plants.
	Plants harvested green
10910	Temporary grass
	Other plants harvested green:
10921	Green maize
10922	Leguminous plants

Code (*)	Description
10923	Other plants harvested green but not mentioned elsewhere
11000	Arable land seed and seedlings
11100	Other arable land crops
	Fallow land
11210	Fallow land without any subsidies
11220	Fallow land subject to the payment of subsidies, with no economic use
11300	Land ready for sowing leased to others, including land made available to employees as a benefit in kind.
20000	Kitchen gardens
	Permanent grassland
30100	Pasture and meadow, excluding rough grazing
30200	Rough grazing
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies
	Permanent crops
	Fruit species, of which:
40111	Apples
40112	Pears
40113	Peaches and nectarines
40114	Other fruit of temperate zones
40115	Fruit of subtropical or tropical zones
40120	Berry species
40130	Nuts
	Citrus plantations
40210	Oranges
40220	Tangerines, mandarins, clementines and similar small fruit
40230	Lemons
40290	Other citrus fruit
	Olive plantations
40310	Table olives

Code (*)	Description
40320	Olives for oil production (sold in the form of fruit)
40330	Olive oil
40340	Olive by-products
	Vineyards
40411	Wine with protected designation of origin (PDO)
40412	Wine with protected geographical indication (PGI)
40420	Other wines
40430	Table grapes
40440	Raisins
40451	Grapes for wine with protected designation of origin (PDO)
40452	Grapes for wine with protected geographical indication (PGI)
40460	Grapes for other wines
40470	Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm
40480	Vine by-products (marc, lees)
40500	Nurseries
40600	Other permanent crops
40610	of which Christmas trees
40700	Permanent crops under glass
40800	Growth of young plantations
	Other land
50100	Unutilised agricultural land
50200	Wooded area
50210	of which short rotation coppices
50900	Other land (land occupied by buildings, farmyards, tracks, ponds, quarries, infertile land, rock, etc.)
60000	Mushrooms
	Other products and receipts
90100	Receipts from renting out agricultural land
90200	Compensation by crop insurance not allocable to specific crops

Code (*)	Description
90300	Crop by-products other than from olives and vine
90310	Straw
90320	Sugar beet tops
90330	Other by-products
90900	Other

The types of crop codes are to be selected form the list below:

Code (**)	Description
0	**Not applicable**: this code is to be used in the case of processed products, stocks and by-products.
1	**Field scale crops — main crop**, combined crop: field scale main- and combined crops comprise: — single crops, i.e. crops which are the only ones grown on a given area during the accounting year, — mixed crops: crops sown, cultivated and harvested together and producing a mixture as the final product, — crops grown successively in the course of the accounting year on a given area, the crop which remains longest in the ground, — crops growing for some time together on the same land and each normally producing a distinct harvest in the course of the accounting year. The total area is divided between these crops in proportion to the area actually occupied by each, — fresh vegetables, melons and strawberries grown in open field.
2	**Field scale crops — follow up crop(s)**: field scale follow up crops comprise crops grown in succession during the accounting year on a given area and not regarded as main crops.
3	**Open ground market garden crops and flowers**: open ground market garden crops and flowers comprise fresh vegetables, melons and strawberries grown in market gardens in the open and open-grown flowers and ornamental plants.
4	**Crops under accessible protective cover**: crops under accessible protective cover comprise fresh vegetables, melons and strawberries under shelter, flowers and ornamental plants (annual or perennial) under shelter, permanent crops under shelter.

The missing data codes are to be selected form the list below:

Code (***)	Description
0	No data missing
1	No entry area: this code should be entered when the area covered by a crop is not given, for example in the case of sales of marketable crop products purchased as standing crops or coming from land rented for a period of less than one year on an occasional basis.
2	No entry production (under contract): this code should be entered for the crops under contract when, because of the conditions of sale, the actual production cannot be stated.

Code (***)	Description
3	No entry production (not under contract): this code should be entered when, because of the conditions of sale, the actual production cannot be stated and the crops are not under contract.
4	No entry area and production: this code should be entered when area and actual production are missing.

The information on crop production during the accounting year is to be recorded in the format of Table I 'Crops'. Information on each crop is to be recorded in a separate record. The content of the table is defined by selecting a category of crop code, the type of crop code and the missing data code.

Detailed information concerning potatoes (codes 10310, 10390), fresh vegetables, melons and strawberries (codes 10731, 10732, 10733, 10734, 10735, 10736, 10737, 10738, 10739, 10790), flowers and ornamental plants (codes 10830, 10840, 10850) and crop by-products other than from olives and vine (codes 90310, 90320, 90330) has to be provided only if the data is available in the farm accounts.

GROUPS OF INFORMATION IN TABLE I

Table I has seven rows containing the following groups of information: area (A), opening valuation (OV), closing valuation (CV), production (PR), sales (SA), farm household consumption and benefits in kind (FC) and farm use (FU).

Table I has six columns where for each crop, namely: the total area (TA), the area which is irrigated (IR), the area which is used for energy crops (EN), the area which is used for the production of GMO crops (GM), the quantity of production and sales (Q) and the value (V) are to be recorded. In the following it is described for each group of information which columns have to be completed:

I.A Area

For the group of information area (A), the total area (TA), the area which is irrigated (IR), the area which is used for energy crops (EN) and the area which is used for the production of GMO crops (GM) are to be recorded. In each case the area is to be given in ares (100 ares = 1 hectare), except in the case of land used for mushroom growing which is given in square metres.

I.OV Opening valuation

For the group of information opening valuation (OV), the value (V) of products in stock (storage) at the beginning of the accounting year is to be recorded. The products should be valued at farm-gate prices on the day of valuation.

I.CV Closing valuation

For the group of information closing valuation (CV), the value (V) of products in stock (storage) at the end of the accounting year is to be recorded. The products should be valued at farm-gate prices on the day of valuation.

I.PR Production

For the group of information production (PR) the quantities of crops produced (Q) during the accounting year (excluding any losses in the field and at the farm) are to be recorded. These quantities are indicated for the principal products of the holding (except by-products).

These quantities should be indicated in quintals (100 kg) with the exemption of wine and wine-related products, which are expressed in hectolitres. When, because of the conditions of sale, actual production in quintals cannot be determined (see sales of standing crops and crops under contract), missing data code 2 should be entered for the crops under contract and code 3 in the other cases.

I.SA Total sales

For the group of information total sales (SA) the quantity of sales (Q) and the value of sales (V) of products in stock at the start of the accounting year or harvested during the year are to be recorded. When marketing costs, if any, are known, they are not deducted from the sales total, but should be recorded in table H 'Inputs'.

I.FC Farm household consumption and benefits in kind

For the group of information farm household consumption and benefits in kind (FC) the value (V) of the products consumed by the holder's household and/or used for payments in kind for goods and services (including remuneration in kind) are to be recorded. The products in question are valued at farm-gate prices.

I.FU Farm use

For the group of information farm use (FU) the farm-gate value (V) of the holding's products in stock (storage) at the beginning of the accounting year and/or produced during the year, used as inputs on the holding during the year are to be recorded. This includes:

— animal feed:

the farm-gate value of the holding's saleable products (products which are currently marketable) used during the year as animal feed. The holding's straw used on the farm (as fodder and bedding) is valued only when it is a saleable product in the region and for the year under consideration. The products concerned are valued at the 'farm-gate' selling price,

— seeds:

the farm-gate value of saleable farm products used as seed for crops during the year,

— other farm use (including products from the holding used for the preparation of meals for holidaymakers).

Table J

Livestock production

Structure of the table

Category of livestock	Code (*)

Group of Information		Columns		
		Average number	Number	Value
		A	**N**	**V**
AN	Average number		—	—
OV	Opening valuation	—		
CV	Closing valuation	—		
PU	Purchases	—		
SA	Total Sales	—		
SS	Sales for slaughtering	—		
SR	Sales for further rearing/breeding	—		
SU	Sales with unknown destination	—		

Category of livestock	Code (*)

Group of Information		Columns		
		Average number	Number	Value
		A	**N**	**V**
FC	Farmhouse consumption	—		
FU	Farm use	—		

Code (*)	Description
100	Equidae
210	Bovine animals, under one year old, male and female
220	Bovine animals, one but less than two years old, male
230	Bovine animals, one but less than two years old, female
240	Male bovine animals, two years old and over
251	Breeding heifers
252	Heifers for fattening
261	Dairy cows
262	Buffalo cows
269	Other cows
311	Ewes, Breeding females
319	Other sheep
321	Goats, breeding females
329	Other goats
410	Piglets having a live weight of under 20 kilograms
420	Breeding sows weighing 50 kilograms and over
491	Pigs for fattening
499	Other pigs
510	Poultry — broilers
520	Laying hens
530	Other poultry
610	Rabbits, breeding females

Code (*)	Description
699	Other rabbits
700	Bees
900	Other animals

Categories of livestock

The following categories of stock should be distinguished:

100. Equidae

Includes also race- and riding horses, donkeys, mules, hinnies etc.

210. Bovine animals, under one year old, male and female

220. Bovine animals, one but less than two years old, male

230. Bovine animals, one but less than two years old, female

Excluding female bovine animals which have calved.

240. Male bovine animals, two years old and over

251. Breeding heifers

Female bovine animals two years old or more which have not yet calved and which are intended for breeding.

252. Heifers for fattening

Female bovine animals two years old or more which have not yet calved and which are not intended for breeding.

261. Dairy cows

Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for milk production for human consumption or processing as dairy products. Includes cull dairy cows.

262. Buffalo cows

Female buffalo animals which have calved (including those less than two years old) which are kept exclusively or principally for milk production for human consumption or processing as dairy products. Includes cull buffalo's cows.

269. Other cows

1. Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for production of calves and whose milk is not used for human consumption or processing as dairy products.
2. Cows for work.
3. Non-dairy cull cows (whether or not fattened before slaughter).

Categories 210 to 252 and 269 also include the corresponding categories of buffaloes and female buffaloes.

311. Ewes, Breeding females

Ewes one year old or more intended for breeding.

319. Other sheep

Sheep of all ages excluding ewes.

321. Goats, breeding females

329. Other goats

Goats other than breeding females.

410. Piglets having a live weight of under 20 kilograms

Piglets of less than 20 kg live weight.

420. Breeding sows weighing 50 kilograms and over

Breeding sows of 50 kg or more excluding cull sows (see category 499 'Other pigs').

491. Pigs for fattening

Pigs for fattening of 20 kg live weight or more, excluding cull sows and boars (see category 499 'Other pigs').

499. Other pigs

Pigs of 20 kg live weight or more excluding breeding sows (see category 420) and pigs for fattening (see category 491).

510. Poultry — broilers

Table chickens. Excluding laying hens and cull hens. Not including chicks.

520. Laying hens

Including pullets, laying hens, cull hens and breeding cocks for laying hens. Pullets are young hens which have not yet begun to lay. Not including chicks.

530. Other poultry

Includes ducks, turkeys, geese, guinea fowl, ostriches and breeding males (excluding for laying hens). Includes breeding females. Not including chicks.

610. Rabbits, breeding females

699. Other rabbits

700. Bees

To be indicated in number of occupied hives.

900. Other animals

Includes chicks, deer, bison and fish. Includes also ponies and other animals used for farm tourism. Excludes products of other animals (see Table K, category 900).

GROUPS OF INFORMATION IN TABLE J

J.AN. Average number (to be recorded for column A only)

Each unit refers to the presence of one animal on the holding for one year. Animals are counted in proportion to the length of time they have been on the holding during the accounting year.

The average number is determined either by means of periodical inventories or by the recording of arrivals and departures. It includes all animals present on the holding, also animals raised or fattened under contract (animals not belonging to the holding, which are raised or fattened there in such a manner that the activity merely constitutes a service rendered by the holder, who does not assume the financial risk normally associated with the rearing or fattening of such animals) and animals taken or given into agistment for the period of the year during which they are present on the holding.

Average Number (column A)

The average number is expressed to two decimal places.

This information should not be provided for the other animals (category 900).

J.OV Opening valuation

Livestock belonging to the holding at the beginning of the accounting year, whether or not they are on the holding at that time.

Number (column N)

Number of livestock should be indicated in heads or in number for beehives, expressed to two decimal places.

This information should not be provided for the other animals (category 900).

Value (column V)

Value of livestock should be determined at fair value less estimated point-of-sale costs on the day of valuation.

J.CV Closing valuation

Livestock belonging to the holding at the end of the accounting year, whether or not they are on the holding at that time.

Number (column N)

Number of livestock should be indicated in heads or in number for beehives, expressed to two decimal places.

This information should not be provided for the other animals (category 900).

Value (column V)

Value of livestock should be determined at fair value less estimated point-of-sale costs on the day of valuation.

J.PU Purchases

Refer to the total livestock purchased during the accounting year.

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (category 900).

Value (column V)

Value of purchases includes purchasing costs. The related grants and subsidies are not deducted from the total of these purchases, but are specified in Table M 'Subsidies' in the appropriate category (codes 5100 to 5900).

J.SA Total sales

Refer to the total of the livestock sold during the accounting year.

It includes the sales to consumers for their own consumption of livestock or of meat whether the animals are slaughtered on the farm or not.

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (code 900).

Value (column V)

When the marketing costs, if any, are known they are not deducted from the sales total but these costs are given under code 2090 ('Other specific livestock costs'). The related grants and subsidies are not included in the sales total, but are specified in Table M 'Subsidies' in the appropriate category (codes 2110 to 2900).

J.SS Sales for slaughtering

Refer to the livestock sold during the accounting year for which the destination is slaughtering. This information should not be provided for breeding heifers (code 251), bees (code 700) and other animals (code 900).

Number (column N)

See Total sales

Value (column V)

See Total sales

J.SR Sales for further rearing or breeding

Refer to the livestock sold during the accounting year for which the destination is further rearing or breeding. This information should not be provided for heifers for fattening (code 252), bees (code 700) and other animals (code 900).

Number (column N)

See Total sales

Value (column V)

See Total sales

J.SU Sales with unknown destination

Refer to the livestock sold during the accounting year for which the destination is unknown. This information should not be provided for bees (code 700) and other animals (code 900).

Number (column N)

See Total sales

Value (column V)

See Total sales

J.FC Farmhouse consumption and benefits in kind

Refer to the livestock consumed by the farm household or used for benefits in kind during the accounting year.

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (category 900).

Value (column V)

Value of livestock should be determined at fair value.

J.FU Farm use

Refer to the livestock used as inputs for a further processing in the context of OGA on the holding during the accounting year. This includes livestock used for:

— catering, tourism accommodation,

— processing of livestock into meat products and feed

Sales of livestock or of meat whether the animals are slaughtered on the farm or not are excluded (see information on sales SA).

This value is also recorded in table H, as costs for the OGA directly related to the holding using code 4070 (specific costs for meat processing and other animal products processing).

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (category 900).

Value (column V)

Value of livestock should be determined at fair value.

Table K

Animal products and services

Structure of the table

Category of animal products or services	Code (*)
Missing data	Code (**)

Group of Information		Columns	
		Quantity	Value
		Q	**V**
OV	Opening valuation		
CV	Closing valuation		
PR	Production		—
SA	Sales		
FC	Farmhouse consumption		
FU	Farm use		

Code (*)	Description
261	Cows' milk
262	Buffalo's cows' milk
311	Sheep's milk
321	Goat's milk
330	Wool
531	Eggs for human consumption (all poultry)
532	Eggs for hatching (all poultry)

Code (*)	Description
700	Honey and products of bee-keeping
800	Manure
900	Other animal products
1100	Contract rearing
1120	Cattle under contract
1130	Sheep and/or goats under contract
1140	Pigs under contract
1150	Poultry under contract
1190	Other animals under contract
1200	Other animal services

Code (**)	Description
0	Code 0 is entered when no data are missing.
2	Code 2 should be entered for the animal production under contract when, because of the conditions of sale, the actual production cannot be stated (column Q).
3	Code 3 should be entered when, because of the conditions of sale, the actual production cannot be stated (column Q) and the animal production is not under contract.
4	Code 4 should be entered when the actual production is missing.

Categories of animal products and services

The following categories of animal products and services should be distinguished:

261. Cow's milk

262. Buffalo's cow's milk

311. Sheep's milk

321. Goat's milk

330. Wool

531. Eggs for human consumption (all poultry)

532. Eggs for hatching (all poultry)

700. Honey and products of bee-keeping: honey, hydromel and other products and by-products of bee-keeping

800. Manure

900. Other animal products (stud fees, embryos, wax, goose or duck liver, milk of other animals, etc.)

1100. Contract rearing

Amount of receipts for contract rearing corresponding mainly to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals.

Details of category 1100 'Contract rearing':

Details are to be entered if they are available in the holding's accounts.

1120. Cattle under contract

1130. Sheep and/or goats under contract

1140. Pigs under contract

1150. Poultry under contract

1190. Other animals under contract

1200. Other animal services

Amount of receipts for other animal services (agistment, etc.)

Missing data codes

The following missing data codes should be used:

Code 0: Code 0 is entered when no data are missing.

Code 2: Code 2 should be entered for the animal production under contract when, because of the conditions of sale, the actual production cannot be stated (column Q).

Code 3: Code 3 should be entered when, because of the conditions of sale, the actual production cannot be stated (column Q) and the animal production is not under contract.

Code 4: Code 4 should be entered when the actual production is missing.

GROUPS OF INFORMATION IN TABLE K

For the manure (code 800) only the information on sales (SA) should be provided in column value (V).

For the other animal products (code 900) information should be provided only in value (in column V) as the quantity cannot be provided for an aggregate of heterogeneous products.

For animal services such as contract rearing (codes 1100 to 1190) and others (code 1200) the only information to provide concern the receipts that should be recorded under the information on sales (SA) in column value (V).

Quantity (column Q)

These quantities should be indicated in quintals (100 kg) except in the case of eggs (codes 531 and 532), which are given in thousands.

In the case of honey and other products of bee-keeping (code 700), the quantity is expressed in 'honey equivalents'.

K.OV Opening valuation

The products in stock (storage) at the beginning of the accounting year, excluding livestock.

Quantity (column Q)

See instructions for table K

Value (column V)

The products should be valued at fair value on the day of valuation.

K.CV Closing valuation

The value of products in stock (storage) at the end of the accounting year, excluding livestock.

Quantity (column Q)

See instructions for table K

Value (column V)

The products should be valued at fair value on the day of valuation.

K.PR Production during the accounting year

Quantity (column Q)

The quantities of animal products produced during the accounting year (excluding any losses). These quantities are indicated for the principal products of the holding (except by-products). The production used for processing in the framework of OGA related to the farm is included.

Milk suckled by calves is not included in the production.

K.SA Sales

Total of products sold during the accounting year, in stock at the start of the accounting year and produced during the year.

Quantity (column Q)

See instructions for table K

Value (column V)

Total value of sales (whether or not the proceeds have been received during the accounting year) of products in stock at the start of the accounting year and produced during the year.

The total for products sold includes the value of products returned to the farm (skimmed milk etc.). The latter value is also entered under farm costs.

Any compensation payments (e.g. insurance payments) during the accounting year are to be added to the total for sales of the products concerned wherever they can be allocated to the production of such products. Otherwise they are entered under code 900 'Other animal products'.

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M 'Subsidies' in the appropriate category (codes between 2110 and 2900).

When marketing costs, if any, are known, they are not deducted from the sales total, but are given in Table H 'Inputs' under code 2090 'Other specific livestock costs'.

K.FC Farmhouse consumption and benefits in kind

Products consumed by the holder's household and/or used for payments in kind for goods and services (including remuneration in kind). This information should not be provided for eggs for hatching (code 532).

Quantity (column Q)

See instructions for table K

Value (column V)

The products should be valued at fair value.

K.FU Farm use

Products of the holding in stock (storage) at the beginning of the accounting year and/or produced during the year, used as inputs on the holding during the year. This includes:

— animal feed: the holding's saleable products (products which are currently marketable) used during the year as animal feed. Milk suckled by calves is not included under farm use,

— products used in the framework other gainful activities directly related to the farm:

  — catering, tourism accommodation, etc.,

  — for further processing (milk processed in butter, cheese, etc.).

Quantity (column Q)

See instructions for table K

Value (column V)

The products should be valued at fair value. These values are also entered under farm costs.

Table L

OGA directly related to the farm

Structure of the table

Category of OGA	Code (*)
Missing data	Code (**)

Group of Information		Columns	
		Quantity	Value
		Q	**V**
OV	Opening valuation	—	
CV	Closing valuation	—	
PR	Production		—
SA	Sales	—	
FC	Farmhouse consumption	—	
FU	Farm use	—	

Code (*)	Description
261	Processing of cow's milk
262	Processing of buffalo's milk
311	Processing of sheep's milk
321	Processing of goat's milk
900	Processing of meat or other animal products
1010	Processing of crop
1020	Forestry and wood processing

Code (*)	Description
2010	Contractual work
2020	Tourism, accommodation, catering and other leisure activities
2030	Production of renewable energy
9000	Other 'other gainful activities' directly related to the farm

Code (**)	Description
0	Code 0 is entered when no data are missing.
1	Code 1 should be entered in the case of production obtained by processing purchased livestock or animal or crops products.
2	Code 2 should be entered for the production under contract when, because of the conditions of sale, the actual production cannot be stated (column Q).
3	Code 3 should be entered when, because of the conditions of sale, the actual production cannot be stated (column Q) and the production is not under contract.
4	Code 4 should be entered when the actual production is missing.

Categories of OGA directly related to the farm

The following categories of OGA should be distinguished:

261. Processing of cow's milk

262. Processing of buffalo's milk

311. Processing of sheep's milk

321. Processing of goat's milk

900. Processing of meat or other animal products

1010. Processing of crop products, excluding wine and olive oil. It includes production of alcohol other than from grapes, cider or perry.

1020. Forestry and wood processing. It covers the sales of felled and standing timber, of forestry products other than timber (cork, pine resin, etc.) and of processed wood during the accounting year.

2010. Contract work for others. Hiring out of equipment of the holding without farm labour force or using only farm labour force in contract work are not considered as OGA but as part of the agricultural activity.

2020. Tourism, accommodation, catering and other leisure activities. They include rent from tourism (camping sites, cottages, riding facilities, hunting, fishing, etc.).

2030. Production of renewable energy. It covers the production of renewable energy for the market including biogas, biofuels or electricity, by wind turbines, other equipment or from agricultural raw materials. It excludes the following items, as they are to be considered part of the agricultural activity of the holding:

— the production of renewable energy only for the holding's own use,

— renting out the land or of the roof only for the establishing of installation such as wind mill or solar energy panels,

— the sales of raw material to another enterprise for the production of renewable energy.

9000. Other 'other gainful activities' directly related to the holding. OGA directly related to the holding not mentioned elsewhere.

Missing data codes

The following missing data codes should be used:

Code 0: Code 0 is entered when no data are missing.

Code 1: Code 1 should be entered in the case of production obtained by processing purchased livestock or animal or crop products.

Code 2: Code 2 should be entered for the production under contract when, because of the conditions of sale, the actual production cannot be stated (column Q).

Code 3: Code 3 should be entered when, because of the conditions of sale, the actual production cannot be stated (column Q) and the production is not under contract.

Code 4: Code 4 should be entered when the actual production is missing.

GROUPS OF INFORMATION IN TABLE L

Quantity (column Q)

These quantities should be indicated in quintals (100 kg).

In the case of milk processed products (codes 261, 262, 311 and 321), the quantity of liquid milk is indicated regardless of the form in which it is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.).

L.OV Opening valuation

The products in stock (storage) at the beginning of the accounting year.

This information should not be provided for contractual work (code 2010), tourism activities (code 2020), production of renewable energy (code 2030) and other 'other gainful activities' directly related to the holding (code 9000).

Value (column V)

Value of products should be determined at fair value less estimated point-of-sale costs on the day of valuation.

L.CV Closing valuation

The value of products in stock (storage) at the end of the accounting year.

This information should not be provided for contractual work (code 2010), tourism activities (code 2020), production of renewable energy (code 2030) and other 'other gainful activities' directly related to the holding (code 9000).

Value (column V)

Value of products should be determined at fair value less estimated point-of-sale costs on the day of valuation.

L.PR Production for the accounting year

Quantity (column Q)

This information should only be provided for the categories concerning the milk processing (codes 261 to 321).

It corresponds to the quantity of liquid milk produced on the farm during the accounting year and used for the production of processed products.

L.SA Sales

Total of products sold during the accounting year, in stock at the start of the accounting year and produced during the year and receipts from OGA.

Value (column V)

Total value of sales (whether or not the proceeds have been received during the accounting year) of products in stock at the start of the accounting year and produced during the year.

Any compensation payments (e.g. insurance payments) during the accounting year are to be added to the total for sales of the products concerned wherever they can be allocated to the production of such products. Otherwise they are entered in Table I 'Crops' under code 90900 'Other'.

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M 'Subsidies' in the appropriate category (codes between 2110 and 2900). When marketing costs, if any, are known, they are not deducted from the sales total, but are given under in Table H 'Inputs' in the appropriate category of specific OGA costs (codes 4010 to 4040).

L.FC Farmhouse consumption and benefits in kind

Products consumed by the holder's household and/or used for payments in kind for goods and services (including remuneration in kind).

This information should not be provided for contractual work (code 2010), tourism activities (code 2020) and production of renewable energy (code 2030).

Value (column V)

The products should be valued at fair value.

L.FU Farm use

Products of the holding in stock (storage) at the beginning of the accounting year and/or produced during the year, used as inputs on the holding during the year. This includes products processed on the farming (milk processed in cheese, cereals processed in bread, meat processed in ham, etc.) and used as input for catering or tourism accommodation.

This information should not be provided for contractual work (code 2010), tourism activities (code 2020) and production of renewable energy (code 2030).

Value (column V)

The products should be valued at fair value.

Table M

Subsidies

Structure of the table

	Category of subsidy/administrative information	Code (*)
	Financing	Code (**)
	Basic unit	Code (***)

Group of information		Columns		
		Number of basic units	Value	Type
		N	**V**	**T**
S	Subsidy			—
AI	Administrative information		—	

The categories are to be selected from the list below:

Code (*)	Group	Description of categories	Columns		
			N	**V**	**T**
		Decoupled payments			
1150	S	BPS (Basic payment scheme)			—
1200	S	SAPS (Single area payment scheme)			—
1300	S	Redistributive payment			—
1400	S	Payment for agricultural practices beneficial for the climate and the environment	—		—
1500	S	Payment for areas with natural constraints			—
1600	S	Payment for young farmers			—
1700	S	Small farmers scheme			—
		Coupled support			
		Arable crops			
		COP (cereals, oilseeds and protein crops)			
23111	S	Cereals			—
23112	S	Oilseeds			—
23113	S	Protein crops			—
2312	S	Potatoes			—
23121	S	Of which potatoes for starch			—
2313	S	Sugar beet			—
		Industrial crops			
23141	S	Flax			—
23142	S	Hemp			—
23143	S	Hops			—
23144	S	Sugar cane			—
23145	S	Chicory			—
23149	S	Other industrial crops			—
2315	S	Vegetables			—
2316	S	Fallow land			—

Code (*)	Group	Description of categories	Columns		
			N	**V**	**T**
2317	S	Rice			—
2318	S	Grain legumes			—
2319	S	Arable crops not defined			—
2320	S	Permanent grassland			—
2321	S	Dried fodder			—
2322	S	Crop specific payment for cotton			—
2323	S	National restructuring programme for the cotton sector			—
2324	S	Seed production			—
		Permanent crops			
23311	S	Berries			—
23312	S	Nuts			—
2332	S	Pome and stone fruit			—
2333	S	Citrus plantations			—
2334	S	Olive plantations			—
2335	S	Vineyards			—
2339	S	Permanent crops not mentioned elsewhere			—
		Animals			
2341	S	Dairy			—
2342	S	Beef and veal			—
2343	S	Cattle (type not specified)			—
2344	S	Sheep and goat			—
2345	S	Pigs and poultry			—
2346	S	Silkworms			—
2349	S	Animals not mentioned elsewhere			—
2410	S	Short rotation coppices			—
2490	S	Other coupled payments not mentioned elsewhere			—

Code (*)	Group	Description of categories	Columns		
			N	**V**	**T**
		Grants and subsidies of exceptional character			
2810	S	Disaster payments			—
2890	S	Other grants and subsidies of exceptional character			—
2900	S	Other direct payments not mentioned elsewhere			—
		Rural development			
3100	S	Investment subsidies for agriculture			—
3300	S	Agri-environment-climate and animal welfare payments			—
3350	S	Organic farming			—
3400	S	Natura 2000 and Water Framework Directive payments (excluding forestry)			—
3500	S	Payments to areas facing natural or other specific constraints			—
	S	Forestry			
3610	S	Investments in forest area development and improvement of the viability of forests			—
3620	S	Natura 2000 payments for forestry and forest-environmental and climate services and forest conservation support			—
3750	S	Support to restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions			—
3900	S	Other payments for rural development			—
		Grants and subsidies on costs			
4100	S	Wages and social security			—
4200	S	Motor fuels			—
		Livestock			
4310	S	Feed for grazing livestock			—

Code (*)	Group	Description of categories	Columns		
			N	**V**	**T**
4320	S	Feed for pig and poultry			—
4330	S	Other livestock costs			—
		Crop			
4410	S	Seeds			—
4420	S	Fertilisers			—
4430	S	Crop protection			—
4440	S	Other specific crop costs			—
		Farming overheads			
4510	S	Electricity			—
4520	S	Heating fuels			—
4530	S	Water			—
4540	S	Insurance			—
4550	S	Interest			—
4600	S	Costs for OGA			—
4900	S	Other costs			—
		Grants and subsidies on livestock purchases			
5100	S	Dairy purchases			—
5200	S	Beef purchases			—
5300	S	Sheep and goat purchases			—
5400	S	Pigs and poultry purchases			—
5900	S	Other animals purchases			—
9000	S	**Differences from the previous accounting years**			—
		Payments for agricultural practices beneficial for the climate and the environment			
10000	AI	Agricultural practices beneficial for the climate and the environment	—	—	

Code (*)	Group	Description of categories	Columns		
			N	**V**	**T**
10100	AI	Crop diversification		—	
10200	AI	Permanent grassland		—	
10210	AI	Of which environmentally sensitive permanent grassland in Natura 2000		—	
10220	AI	Of which environmentally sensitive permanent grassland outside Natura 2000		—	
10300	AI	Ecological focus area		—	
10310	AI	Land laying fallow		—	—
10311	AI	Terraces		—	—
10312	AI	Landscape features		—	—
10313	AI	Buffer strips		—	—
10314	AI	Hectares of agro-forestry		—	—
10315	AI	Strips of eligible hectares along forest edges		—	—
10316	AI	Areas with short rotation coppice		—	—
10317	AI	Afforested areas		—	—
10318	AI	Areas with catch crops		—	—
10319	AI	Areas with nitrogen-fixing crops		—	—

The codes describing how the subsidy is financed are to be selected form the list below:

Code (**)	Description
0	Not applicable: this code is to be used in the case of administrative information
1	The subsidy is financed solely from the EU budget.
2	The measure is co-financed by the EU and the Member State.
3	The measure is not financed from the EU budget but by other public sources.

The codes defining the basic units are to be selected form the list below:

Code (***)	Description
0	Not applicable: this code is to be used in the case of administrative information
1	The subsidy is granted per head of livestock.

Code (***)	Description
2	The subsidy is granted per ha.
3	The subsidy is granted per ton.
4	Farm/other: the subsidy is granted for the whole farm or in a way which does not fit in the other categories.

Table M 'SUBSIDIES' covers grants and subsidies received by agricultural holdings from public bodies, both National and EU. It also covers administrative information on greening payments.

GROUPS OF INFORMATION IN TABLE M

S Subsidies

Grants and subsidies are defined by category of subsidy (S), financing and basic units. For each entry, the number of basic units (N) and the amount received (V) are to be recorded. There might be several records per category of subsidy as the basic units and/or financing origins might differ.

As a general rule, grants and subsidies registered in Table M correspond to the current accounting year regardless of when the payment is received (accounting year is equal to claim year). Investment subsidies and rural development payments other than payments to areas facing natural or other specific constraints constitute an exception to this general rule as registered amounts should refer to payments actually received during the accounting year (accounting year is equal to payment year).

AI Administrative information

Implementation of agricultural practices beneficial for the climate and the environment is defined by category of administrative information (AI). The number of basic units (N) and/or the type (T) are to be recorded for each entry, as specified in the table.

The number of basic units (N) corresponds to area concerned by agricultural practices beneficial for the climate and the environment, expressed in hectares:

(1) Code 10100 — Arable land area eligible for direct payments;

(2) Code 10200 — Permanent grassland area;

(3) Codes 10300-10319 — Arable land area corresponding to ecological focus area, expressed in hectares after application of conversion factors but before making use of weighting factors, where appropriate.

Provision of the data referred to in column Number of basic units (N) is optional in the years 2015-2017 for codes 10300-10319.

The type (T) is to be selected from the list below:

Code	Description
1	Agricultural holding has an obligation to comply with the administrative requirement.
2	Agricultural holding complies ipso facto with the administrative requirement (organic farming).
3	Agricultural holding benefits from an exemption based on the compliance with Natura 2000, Birds or Water Framework Directives.
4	Agricultural holding benefits from an exemption based on other types of criteria specified in the Regulation (EU) No 1307/2013.

Code	Description
5	Agricultural holding is applying equivalence based on national or regional environmental certification schemes.
6	Agricultural holding is applying equivalence based on agri-environment-climate measures.

For category 10000 'Agricultural practices beneficial for the climate and the environment', column Type (T) can only take on (mutually exclusive) values 1 and 2:

(1) If code 1 is selected, information is to be recorded for categories 10100-10319 and column Type (T) can only take on values 1, 3, 4, 5 and 6;

(2) If code 2 is selected, no information is to be recorded for categories 10100-10319.