COMMISSION IMPLEMENTING REGULATION (EU) 2019/1975

of 31 October 2019

amending Implementing Regulation (EU) 2015/220 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 the Treaty on the Functioning of the European Union,

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 third subparagraph of Article 5(1), Articles 5a(2), 5b(7), 6(5) and 7(2), the third and fourth subparagraphs of Article 8(3) and Article 19(3) thereof,

Whereas:

(1) Due to the adoption of Regulation (EU) 2018/1091 of the European Parliament and of the Council ([2]) and Commission Implementing Regulation (EU) 2018/1874 ([3]), which introduced the Integrated Farm Statistics (IFS), the Union typology for agricultural holdings set out in Commission Implementing Regulation (EU) 2015/220 ([4]) needs to be adapted.

(2) The type of farming and the economic size of the holding is to 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 and to introduce the concept of 'standard output coefficient' for that purpose. Those standard output coefficients need to be established by product and in line with the list of variables of the IFS set out in Annex III of Regulation (EU) 2018/1091 and described in Annex I to Implementing Regulation (EU) 2018/1874 and a correspondence between the variables of the IFS and the headings of the farm return of the Farm Accountancy Data Network (FADN) needs to be established. The relevant products for which a standard output coefficient is required should be defined in Implementing Regulation (EU) 2015/220 rather than in Regulation (EU) 2018/1091.

(3) Articles 11 to 14 of Implementing Regulation (EU) 2015/220 set out detailed procedures in relation to the standard fee. In order to facilitate the network operations of collection of accountancy data on the incomes and business operation of agricultural holdings in the Union, the responsibilities in relation to due completion of the farm returns and to the standard fee need to be clarified. In addition, in accordance with Article 19(2) of Regulation (EC) No 1217/2009, it is appropriate to specify that costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies are under the responsibility of the Member States.

(4) In order to support earlier availability, completeness and increased quality of accountancy data submitted by Member States, the deadlines for data transmission and the procedure in relation to the payment of the standard fee have been reviewed by the Commission and consequently, there is a need to modify them. They are linked to the timing of delivery and completeness of the FADN data delivered to the Commission.

([1]) OJ L 328, 15.12.2009, p. 27.

([2]) Regulation (EU) 2018/1091 of the European Parliament and of the Council of 18 July 2018 on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011 (OJ L 200, 7.8.2018, p. 1).

([3]) Commission Implementing Regulation (EU) 2018/1874 of 29 November 2018 on the data to be provided for 2020 under Regulation (EU) 2018/1091 of the European Parliament and of the Council on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011, as regards the list of variables and their description (OJ L 306, 30.11.2018, p. 14).

([4]) 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 (OJ L 46, 19.2.2015, p. 1).

(5) Following the request of Czechia and Denmark to change the number of returning holdings and threshold of economic size due to structural changes in agriculture, it is appropriate to allow those Member States to revise their selection plans or threshold of economic size for the accounting year 2020 and to redistribute or adjust the number of returning holdings accordingly.

(6) Annex IV to Implementing Regulation (EU) 2015/220 provides the correspondence table linking Implementing Regulation (EU) 2018/1874 and the FADN farm returns. In this annex, the terms 'standard output' and 'standard output coefficient' should be defined. There is a need to align the correspondence table in that Annex to reflect the definition of variables in Regulation (EU) 2018/1091 and Implementing Regulation (EU) 2018/1874.

(7) In Annex VI to Implementing Regulation (EU) 2015/220, the principles for calculation of 'standard output' and 'standard output coefficient' should be defined. They should be calculated for each relevant product and for each region by the Member States. In order to avoid potential errors and provide basis for reflection on a common methodology, Member States should be required to submit their methodology(ies) for calculating their respective standard output coefficients to the Commission.

(8) Annex VIII to Implementing Regulation (EU) 2015/220 sets out the form and layout of the accountancy data contained in the farm returns. For the sake of clarity, that Annex should be adapted to reflect the abolition of the sugar quota and the resulting changes to the notification obligations as set out in Commission Implementing Regulation (EU) 2017/1185 ([5]), the need to align the depreciation of 'biological assets – plants' to the international accounting standards, the need to align the names of the standard output coefficients to the names used in Implementing Regulation (EU) 2018/1874 and the new codes introduced by Regulation (EU) 2017/2393 of the European Parliament and of the Council ([6]).

(9) Implementing Regulation (EU) 2015/220 should therefore be amended accordingly.

(10) Having regard to the nature of the amendments, this Regulation should apply as from the accounting year 2020.

(11) 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:

Article 1

Implementing Regulation (EU) 2015/220 is amended as follows:

(1) Article 6 is replaced by the following:

'Article 6

Standard output coefficient and total standard output of a holding

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

([5]) Commission Implementing Regulation (EU) 2017/1185 of 20 April 2017 laying down rules for the application of Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards notifications to the Commission of information and documents and amending and repealing several Commission Regulations (OJ L 171, 4.7.2017, p. 113).

([6]) Regulation (EU) 2017/2393 of the European Parliament and of the Council of 13 December 2017 amending Regulations (EU) No 1305/2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), (EU) No 1306/2013 on the financing, management and monitoring of the common agricultural policy, (EU) No 1307/2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy, (EU) No 1308/2013 establishing a common organisation of the markets in agricultural products and (EU) No 652/2014 laying down provisions for the management of expenditure relating to the food chain, animal health and animal welfare, and relating to plant health and plant reproductive material (OJ L 350, 29.12.2017, p. 15).

The standard output coefficient of the different characteristics of a holding as referred to in Article 5b(2) of Regulation (EC) No 1217/2009 shall be determined for the crop and livestock variables listed in Part B.I of Annex IV to this Regulation and for each geographical unit referred to in point 2(b) of Annex VI to this Regulation.

2. The total standard output of a holding shall be obtained by multiplying the standard output coefficient of each crop and livestock variable by the number of corresponding units.';

(2) in Article 11, the following second paragraph is added:

'Accountancy offices and administrative departments carrying out duties of accountancy offices shall be responsible for the due and timely completion of the farm returns so that they can be submitted by liaison agencies within the deadlines referred to in Article 14(3) and (4) of this Regulation.';

(3) in Article 13, the following third, fourth and fifth paragraphs are added:

'The standard fee shall contribute to the costs of due completion of the farm returns and of improvements of data delivery timings, processes, systems, procedures and overall quality of the farm returns, in particular by the accountancy offices and by administrative departments carrying out duties of accountancy offices in this respect.

The standard fee paid to the Member States for the eligible number of duly completed farm returns transferred to the Commission shall become the resources of the Member State and no longer of the Union.

Covering the costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies shall be under the responsibility of the Member States.';

(4) in Article 14(4), the first subparagraph is replaced by the following:

'4. To the increase of the standard fee under points (a) and (b) of paragraph 3 may be added EUR 2 for the accounting year 2018, EUR 5 for the accounting years 2019 and 2020 and EUR 10 from the accounting year 2021 where the accountancy data has been verified by the Commission in accordance with point (b) of the first paragraph of Article 13 of this Regulation and is deemed duly completed in accordance with Article 8(2) of Regulation (EC) No 1217/2009, either at the moment of its submission to the Commission, or within 40 working days from the date on which the Commission informed the submitting Member State that the submitted accountancy data is not duly completed.';

(5) Annexes I, II, IV, VI and VIII are amended in accordance with the Annex to this Regulation.

Article 2

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

It shall apply from the accounting year 2020.

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

Done at Brussels, 31 October 2019.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Annexes I, II, IV, VI and VIII to Implementing Regulation (EU) 2015/220 are amended as follows:

(1) in Annex I, the entries related to Czechia and Denmark are replaced by the following:

'Czechia	15 000
Denmark	25 000'

(2) in Annex II, the entries related to Czechia and Denmark are replaced by the following:

'745	CZECHIA	1 282
370	DENMARK	1 600'

(3) Annex IV is amended as follows:

(a) the following definitions are inserted before Part A:

'The following definitions apply:

(a) **Standard output (SO)** is the standard value of gross production. The SO is used for classifying farms according to the Union farm typology (in which the type of farming is defined by main production activities) and for determining economic farm size.

(b) **Standard output coefficient (SOC)** is the average monetary value of gross production of each agricultural variable referred to in Article 6(1), corresponding to the average situation in a given region, per unit of production. SOCs are calculated at farm-gate price, in euro per hectare of crop or euro per head of livestock (exceptions apply for mushrooms in euro per 100 m^2, poultry in euro per 100 heads and bees in euro per hive). VAT, taxes and subsidies are not included in the farm-gate price. SOCs are updated at least every time a European survey on the structure of agricultural holdings is conducted.

(c) **Total SO of a holding** is the sum of the individual production units of a specific holding multiplied by their respective SOC.'

(b) Parts A and B are replaced by the following:

'A. PARTICULAR TYPES OF FARMING SPECIALISATION

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

(a) The nature of the variables concerned

The variables refer to the list of variables surveyed in the 2020 census: 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 variables 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 SO of the holding.

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

([1]) The variables SO_CLND019 (Other root crops n.e.c.), SO_CLND037 (Plants harvested green from arable land), SO_CLND049 (Fallow land), SO_CLND073_085 (Kitchen gardens and other UAA under glass or high accessible cover n.e.c.), SO_CLND051 (Pasture and meadow, excluding rough grazing), SO_CLND052 (Rough grazings), SO_CLND053 (Permanent grassland no longer used for production purposes and eligible for the payment of subsidies), SO_CLVS001 (Bovine animals less than 1 year old), SO_CLVS014 (Other sheep), SO_CLVS017 (Other goats) and SO_CLVS018 (Piglets, live weight of under 20 kg) 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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables 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 + SO_CLND014 > 2/3	P151 + P16 + SO_CLND014 > 2/3
				152	Specialist rice	Rice > 2/3	P1 > 2/3	P15 + P16 + SO_CLND014 > 2/3	SO_CLND013 > 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 + SO_CLND014 > 2/3	
		16	General field cropping						
				161	Specialist root crops	Potatoes, sugar beet and other root crops n.e.c. > 2/3	P1 > 2/3	P15 + P16 + SO_CLND014 ≤ 2/3	P17 > 2/3
				162	Cereals, oilseeds, protein crops and root crops combined	Cereals, oilseeds, dried pulses protein crops > 1/3 AND roots > 1/3	P1 > 2/3	P15 + P16 + SO_CLND014 ≤ 2/3	P15 + P16 + SO_CLND014 > 1/3 AND P17 > 1/3

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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
2	Specialist horticulture	21	Specialist horti-culture indoor	163	Specialist field vegetables	Fresh vegetables (including melons) and strawberries — Open field > 2/3	P1 > 2/3	P15 + P16 + SO_CLND014 ≤ 2/3	SO_CLND045 > 2/3
				164	Specialist tobacco	Tobacco > 2/3	P1 > 2/3	P15 + P16 + SO_CLND014 ≤ 2/3	SO_CLND032 > 2/3
				165	Specialist cotton	Cotton > 2/3	P1 > 2/3	P15 + P16 + SO_CLND014 ≤ 2/3	SO_CLND030 > 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 + SO_CLND014 ≤ 2/3	
				211	Specialist vegetables indoor	Vegetables (including melons) and strawberries under glass or high accessible cover > 2/3	P2 > 2/3	SO_CLND081 + SO_CLND082 > 2/3	SO_CLND081 > 2/3
				212	Specialist flowers and ornamentals indoor	Flowers and ornamental plants (excluding nurseries) under glass or high accessible cover > 2/3	P2 > 2/3	SO_CLND081 + SO_CLND082 > 2/3	SO_CLND082 > 2/3

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
		22	Specialist horti-culture outdoor	213	Mixed horticulture indoor specialist	Holdings meeting conditions C1 and C2, excluding those in classes 211 and 212	P2 > 2/3	SO_CLND081 + SO_-CLND082 > 2/3	
				221	Specialist vegetables outdoor	Fresh vegetables (including melons) and strawberries — Market gardening > 2/3	P2 > 2/3	SO_CLND044 + SO_-CLND046 > 2/3	SO_CLND044 > 2/3
				222	Specialist flowers and ornamentals outdoor	Flowers and ornamental plants (excluding nurseries) > 2/3	P2 > 2/3	SO_CLND044 + SO_-CLND046 > 2/3	SO_CLND046 > 2/3
				223	Mixed horticulture outdoor specialist	Holdings meeting conditions C1 and C2, excluding those in classes 221 and 222	P2 > 2/3	SO_CLND044 + SO_-CLND046 > 2/3	
		23	Other horticulture	231	Specialist mushrooms	Mushrooms > 2/3	P2 > 2/3	SO_CLND044 + SO_-CLND046 ≤ 2/3 AND SO_CLND081 + SO_-CLND082 ≤ 2/3	SO_CLND079 > 2/3
				232	Specialist nurseries	Nurseries > 2/3	P2 > 2/3	SO_CLND044 + SO_-CLND046 ≤ 2/3 AND SO_CLND081 + SO_-CLND082 ≤ 2/3	SO_CLND070 > 2/3

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
3	Specialist permanent crops			233	Various horticulture	Holdings meeting conditions C1 and C2, excluding those in classes 231 and 232	P2 > 2/3	SO_CLND044 + SO_CLND046 ≤ 2/3 AND SO_CLND081 + SO_CLND082 ≤ 2/3	
		35	Specialist vineyards						
				351	Specialist quality wine	Grapes for wines with protected designation of origin (PDO) and grapes for wines with protected geographical indication (PGI) > 2/3	P3 > 2/3	SO_CLND062> 2/3	SO_CLND064+SO_CLND065 > 2/3
				352	Specialist wine other than quality wine	Grapes for other wines n.e.c. (without PDO/PGI) > 2/3	P3 > 2/3	SO_CLND062> 2/3	SO_CLND066 > 2/3
				353	Specialist table grapes	Grapes for table use > 2/3	P3 > 2/3	SO_CLND062> 2/3	SO_CLND067 > 2/3
				354	Other vineyards	Holdings meeting conditions C1 and C2, excluding those in classes 351, 352 and 353	P3 > 2/3	SO_CLND062> 2/3	
		36	Specialist fruit and citrus fruit						

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				361	Specialist fruit (other than citrus, tropical and subtropical fruits and nuts)	Fruit of temperate climate zones and berries (excluding strawberries) > 2/3	P3 > 2/3	SO_CLND055+ SO_CLND061> 2/3	SO_CLND056_57 + SO_CLND059 > 2/3
				362	Specialist citrus fruit	Citrus fruits > 2/3	P3 > 2/3	SO_CLND055+ SO_CLND061> 2/3	SO_CLND061> 2/3
				363	Specialist nuts	Nuts > 2/3	P3 > 2/3	SO_CLND055 + SO_CLND061> 2/3	SO_CLND060 > 2/3
				364	Specialist tropical and subtropical fruits	Fruit from subtropical and tropical climate zones > 2/3	P3 > 2/3	SO_CLND055 + SO_CLND061> 2/3	SO_CLND058 > 2/3
				365	Specialist fruits, 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	SO_CLND055 + SO_CLND061> 2/3	
		37	Specialist olives						
				370	Specialist olives	Olives > 2/3	P3 > 2/3	SO__CLND069 > 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 (* 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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables 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 AND grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	SO_CLVS009+SO_CLVS011 > 3/4 GL AND GL > 1/10 P4	
		46	Specialist cattle — rearing and fattening						
				460	Specialist cattle — rearing and fattening	All bovine (i.e. bovine animals less than 1 year old, bovine animals 1 to less than two years old and bovine animals 2 years old and over (male, heifers, dairy cows, non-dairy cows and buffalo cows)) > 2/3 of grazing livestock AND dairy cows ≤ 1/10 of grazing livestock AND grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	P46 > 2/3 GL AND SO_CLVS009+SO_CLVS011 ≤ 1/10 GL AND GL > 1/10 P4	

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables 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 bovine > 2/3 of grazing livestock AND dairy cows > 1/10 of grazing livestock AND grazing livestock > 1/10 of grazing livestock and forage; excluding those holdings in class 450	P4 > 2/3	P46 > 2/3 GL AND SO_CLVS009+SO_CLVS011 > 1/10 GL AND GL > 1/10 P4; excluding 450	
		48	Sheep, goats and other grazing livestock						
				481	Specialist sheep	Sheep > 2/3 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	SO_CLVS012 > 2/3 GL AND GL > 1/10 P4
				482	Sheep and cattle combined	All bovine > 1/3 of grazing livestock AND 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 AND SO_CLVS012 > 1/3 GL AND GL > 1/10 P4

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables 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 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	SO_CLVS015 > 2/3 GL AND 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	SO_CLVS019 > 2/3
				512	Specialist pig fattening	Piglets and other pigs > 2/3	P5 > 2/3	P51 > 2/3	SO_CLVS018 + SO_CLVS020 > 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	SO_CLVS022 > 2/3

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables 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	SO_CLVS021 + SO_CLVS023 > 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 (* 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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
6	Mixed cropping	61	Mixed cropping	611	Horticulture and permanent crops combined	Horticulture > 1/3 AND permanent crops > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P2 > 1/3 AND P3 > 1/3	
				612	Field crops and horticulture combined	General cropping > 1/3 AND horticulture > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND P2 > 1/3	
				613	Field crops and vineyards combined	General cropping > 1/3 AND vineyards > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND SO_CLND062> 1/3	
				614	Field crops and permanent crops combined	General cropping > 1/3 AND permanent crops > 1/3 AND vines ≤ 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND P3 > 1/3 AND SO_CLND062 ≤ 1/3	
				615	Mixed cropping, mainly field crops	General cropping > 1/3 AND no other activity > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND P2 ≤ 1/3 AND P3 ≤ 1/3	

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General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
7	Mixed livestock			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 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3		
		73	Mixed livestock, mainly grazing livestock						
				731	Mixed livestock, mainly dairying	Bovine, dairying > 1/3 of grazing livestock AND dairy cows > 1/2 of dairying bovine	P4 + P5 > 2/3 AND P4 ≤ 2/3; P5 ≤ 2/3	P4 > P5	P45 > 1/3 GL AND SO_CLVS009+SO_CLVS011 > 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 AND P4 ≤ 2/3 AND P5 ≤ 2/3	P4 > P5	
		74	Mixed livestock, mainly granivores						
				741	Mixed livestock: granivores and dairying	Bovine, dairying > 1/3 of grazing livestock AND granivores > 1/3 AND dairy cows > 1/2 of bovine, dairying	P4 + P5 > 2/3 AND P4 ≤ 2/3 AND P5 ≤ 2/3	P4 ≤ P5	P45 > 1/3 GL AND P5 > 1/3 AND SO_CLVS009+SO_CLVS011 > 1/2 P45

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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
8	Mixed crops – livestock	83	Field crops – grazing livestock combined	742	Mixed livestock: granivores and non-dairying grazing livestock	Holdings meeting conditions C1 and C2, excluding holdings in class 741	P4 + P5 > 2/3 AND P4 ≤ 2/3 AND P5 ≤ 2/3	P4 ≤ P5	
				831	Field crops combined with dairying	Bovine, dairying > 1/3 of grazing livestock AND dairy cows + buffalo cows> 1/2 of bovine, dairying AND bovine, dairying < general cropping	Holdings not included in classes 151-742 and 999	P1> 1/3 AND P4 > 1/3	P45 > 1/3 GL AND SO_CLVS009+SO_CLVS011 > 1/2 P45 AND P45 < P1
				832	Dairying combined with field crops	Bovine, dairying > 1/3 of grazing livestock AND dairy cows + buffalo cows> 1/2 of bovine, dairying AND bovine, dairying ≥ general cropping	Holdings not included in classes 151-742 and 999	P1> 1/3 AND P4 > 1/3	P45 > 1/3 GL AND SO_CLVS009+SO_CLVS011 > 1/2 P45 AND P45 ≥ P1
				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 AND P4 > 1/3	P1 > P4; excluding 831

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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
		84	Various crops and livestock combined	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 AND P4 > 1/3	
				841	Field crops and granivores combined	General cropping > 1/3 AND 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 AND P5 > 1/3
				842	Permanent crops and grazing livestock combined	Permanent crops > 1/3 AND 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 AND P4 > 1/3
				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	SO_CLVS030 > 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 (* 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 IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation	Code of variables 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 SO = 0			

B. TABLE OF CORRESPONDENCE AND REGROUPING CODES

I. Correspondence between the headings of the 2020 Union survey on integrated farm statistics ('IFS 2020') referred to in Implementing Regulation (EU) 2018/1874, the headings to be collected for the SOC 2017 and the farm return of the FADN

Equivalent headings for the application of SOCs				
IFS code	IFS 2020 (Implementing Regulation (EU) 2018/1874)	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
I. Crops				
CLND004	Common wheat and spelt	SOC_CLND004	Common wheat and spelt	10110. Common wheat and spelt
CLND005	Durum wheat	SOC_CLND005	Durum wheat	10120. Durum wheat
CLND006	Rye and winter cereal mixtures (maslin)	SOC_CLND006	Rye and winter cereal mixtures (maslin)	10130. Rye and winter cereal mixtures (maslin)
CLND007	Barley	SOC_CLND007	Barley	10140. Barley
CLND008	Oats and spring cereal mixtures (mixed grain other than maslin)	SOC_CLND008	Oats and spring cereal mixtures (mixed grain other than maslin)	10150. Oats and spring cereal mixtures (mixed grain other than maslin)
CLND009	Grain maize and corn-cob mix	SOC_CLND009	Grain maize and corn-cob mix	10160. Grain maize and corn-cob mix
CLND010 CLND011 CLND012	Triticale Sorghum Other cereals n.e.c. (buckwheat, millet, canary seed, etc.)	SOC_CLND010_011_012	Triticale, sorghum and other cereals n.e.c. (buckwheat, millet, canary seed, etc.)	10190. Triticale, sorghum and other cereals n.e.c. (buckwheat, millet, canary seed, etc.)
CLND013	Rice	SOC_CLND013	Rice	10170. Rice
CLND014	Dry pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)	SOC_CLND014	Dry pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)	10210. Field peas, beans and sweet lupins 10220. Lentils, chickpeas and vetches 10290. Other protein crops
CLND015	Field peas, beans and sweet lupins	SOC_CLND015	Field peas, beans and sweet lupins	10210. Field peas, beans and sweet lupins
CLND017	Potatoes (including seed potatoes)	SOC_CLND017	Potatoes (including seed potatoes)	10300. Potatoes (including early potatoes and seed potatoes)

Equivalent headings for the application of SOCs				
IFS code	IFS 2020 (Implementing Regulation (EU) 2018/1874)	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
CLND018	Sugar beet (excluding seed)	SOC_CLND018	Sugar beet (excluding seed)	10400. Sugar beet (excluding seed)
CLND019	Other root crops n.e.c.	SOC_CLND019	Other root crops n.e.c.	10500. Other root crops n.e.c.
CLND022	Rape and turnip rape seeds	SOC_CLND022	Rape and turnip rape seeds	10604. Rape and turnip rape seeds
CLND023	Sunflower seed	SOC_CLND023	Sunflower seed	10605. Sunflower seed
CLND024	Soya	SOC_CLND024	Soya	10606. Soya
CLND025	Linseed (oil flax)	SOC_CLND025	Linseed (oil flax)	10607. Linseed (oil flax)
CLND026	Other oilseed crops n.e.c.	SOC_CLND026	Other oilseed crops n.e.c.	10608. Other oil seed crops n.e.c
CLND028	Fibre flax	SOC_CLND028	Fibre flax	10609. Fibre flax
CLND029	Hemp	SOC_CLND029	Hemp	10610. Hemp
CLND030	Cotton	SOC_CLND030	Cotton	10603. Cotton
CLND031	Other fibre crops n.e.c.	SOC_CLND031	Other fibre crops n.e.c.	10611. Other fibre crops n.e.c
CLND032	Tobacco	SOC_CLND032	Tobacco	10601. Tobacco
CLND033	Hops	SOC_CLND033	Hops	10602. Hops
CLND034	Aromatic, medicinal and culinary plants	SOC_CLND034	Aromatic, medicinal and culinary plants	10612. Aromatic, medicinal and culinary plants
CLND035 CLND036	Energy crops n.e.c. Other industrial crops n.e.c.	SOC_CLND035_036	Energy and other industrial crops n.e.c.	10613. Sugar cane 10690. Energy and other industrial crops n.e.c.
CLND037	Plants harvested green from arable land	SOC_CLND037	Plants harvested green from arable land	
CLND038	Temporary grasses and grazings	SOC_CLND038	Temporary grasses and grazings	10910. Temporary grasses and grazings
CLND039	Leguminous plants harvested green	SOC_CLND039	Leguminous plants harvested green	10922. Leguminous plants harvested green
CLND040	Green maize	SOC_CLND040	Green maize	10921. Green maize

Equivalent headings for the application of SOCs				
IFS code	IFS 2020 (Implementing Regulation (EU) 2018/1874)	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
CLND041 CLND042	Other cereals harvested green (excluding green maize) Other plants harvested green from arable land n.e.c.	SOC_CLND041_042	Other plants and cereals (excluding maize) harvested green n.e.c.	10923. Other plants and cereals (excluding green maize) harvested green n.e.c.
CLND043	Fresh vegetables (including melons) and strawberries	SOC_CLND043	Fresh vegetables (including melons) and strawberries – outdoor	
CLND044	Fresh vegetables (including melons) and strawberries — Market gardening	SOC_CLND044	Fresh vegetables (including melons) and strawberries — Market gardening	10712. Fresh vegetables (including melons) and strawberries — Market gardening
CLND045	Fresh vegetables (including melons) and strawberries — Open field	SOC_CLND045	Fresh vegetables (including melons) and strawberries — Open field	10711. Fresh vegetables (including melons) and strawberries — Open field
CLND046	Flowers and ornamental plants (excluding nurseries)	SOC_CLND046	Flowers and ornamental plants (excluding nurseries) - outdoor	10810. Flowers and ornamental plants (excluding nurseries)
CLND047	Seeds and seedlings	SOC_CLND047	Seeds and seedlings	11000. Arable land seed and seedlings
CLND048 CLND083	Other arable land crops n.e.c. Other arable land crops under glass or high accessible cover	SOC_CLND048_083	Other arable land crops n.e.c. including under glass or high accessible cover	11100. Other arable land crops n.e.c. including under glass or high accessible cover
CLND049	Fallow land	SOC_CLND049	Fallow land	11200. Fallow land
CLND050	Permanent grassland	SOC_CLND050	Permanent grassland	
CLND051	Pasture and meadow, excluding rough grazings	SOC_CLND051	Pasture and meadow, excluding rough grazings	30100. Pasture and meadow, excluding rough grazings
CLND052	Rough grazings	SOC_CLND052	Rough grazings	30200. Rough grazings
CLND053	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	SOC_CLND053	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
CLND055	Fruits, berries and nuts (excluding citrus fruits, grapes and strawberries)	SOC_CLND055	Fruits, berries and nuts (excluding citrus fruits, grapes and strawberries)	

Equivalent headings for the application of SOCs				
IFS code	IFS 2020 (Implementing Regulation (EU) 2018/1874)	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
		SOC_CLND056_057	Fruit of temperate climate zones	
CLND056	Pome fruits	SOC_CLND056	Pome fruits	40101. Pome fruits
CLND057	Stone fruits	SOC_CLND057	Stone fruits	40102. Stone fruits
CLND058	Fruits from subtropical and tropical climate zones	SOC_CLND058	Fruits from subtropical and tropical climate zones	40115. Fruits from subtropical and tropical climate zones
CLND059	Berries (excluding strawberries)	SOC_CLND059	Berries (excluding strawberries)	40120. Berries (excluding strawberries)
CLND060	Nuts	SOC_CLND060	Nuts	40130. Nuts
CLND061	Citrus fruits	SOC_CLND061	Citrus fruits	40200. Citrus fruits
CLND062	Grapes	SOC_CLND062	Grapes	
CLND063	Grapes for wines	SOC_CLND063	Grapes for wines	
CLND064	Grapes for wines with protected designation of origin (PDO)	SOC_CLND064	Grapes for wines with protected designation of origin (PDO)	40411. Wine with protected designation of origin (PDO) 40451. Grapes for wines with protected designation of origin (PDO)
CLND065	Grapes for wines with protected geographical indication (PGI)	SOC_CLND065	Grapes for wines with protected geographical indication (PGI)	40412. Wine with protected geographical indication (PGI) 40452. Grapes for wines with protected geographical indication (PGI)
CLND066	Grapes for other wines n.e.c. (without PDO/PGI)	SOC_CLND066	Grapes for other wines n.e.c. (without PDO/PGI)	40420. Other wines 40460. Grapes for other wines
CLND067	Grapes for table use	SOC_CLND067	Grapes for table use	40430. Grapes for table use
CLND068	Grapes for raisins	SOC_CLND068	Grapes for raisins	40440. Grapes for raisins
CLND069	Olives	SOC_CLND069	Olives	
		SOC_CLND069A	Normally producing table olives	40310. Table olives

Equivalent headings for the application of SOCs				
IFS code	IFS 2020 (Implementing Regulation (EU) 2018/1874)	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
		SOC_CLND069B	Normally producing olives for oil production	40320. Olives for oil production (sold in the form of fruit) 40330. Olive oil
CLND070	Nurseries	SOC_CLND070	Nurseries	40500. Nurseries
CLND071	Other permanent crops including other permanent crops for human consumption	SOC_CLND071	Other permanent crops	40600. Other permanent crops
CLND072	Christmas trees	SOC_CLND072	Christmas trees	40610. Christmas trees
CLND073 CLND085	Kitchen gardens Other UAA under glass or high accessible cover n.e.c.	SOC_CLND073_085	Kitchen gardens and other UAA under glass or high accessible cover n.e.c.	20000. Kitchen gardens
CLND079	Cultivated mushrooms	SOC_CLND079	Cultivated mushrooms	60000. Cultivated mushrooms
CLND081	Vegetables (including melons) and strawberries under glass or high accessible cover	SOC_CLND081	Vegetables (including melons) and strawberries under glass or high accessible cover	10720. Vegetables (including melons) and strawberries under glass or high accessible cover
CLND082	Flowers and ornamental plants (excluding nurseries) under glass or high accessible cover	SOC_CLND082	Flowers and ornamental plants (excluding nurseries) under glass or high accessible cover	10820. Flowers and ornamental plants (excluding nurseries) under glass or high accessible cover
CLND084	Permanent crops under glass or high accessible cover	SOC_CLND084	Permanent crops under glass or high accessible cover	40700. Permanent crops under glass or high accessible cover
II. Livestock				
CLVS001	Bovine animals less than 1 year old	SOC_CLVS001	Bovine animals less than 1 year old	210. Bovine animals less than 1 year old
CLVS003	Male bovine animals, 1 to less than 2 years old	SOC_CLVS003	Male bovine animals, 1 to less than 2 years old	220. Male bovine animals, 1 to less than 2 years old
CLVS004	Heifers, 1 to less than 2 years old	SOC_CLVS004	Heifers, 1 to less than 2 years old	230. Heifers, 1 to less than 2 years old
CLVS005	Male bovine animals, 2 years old and over	SOC_CLVS005	Male bovine animals, 2 years old and over	240. Male bovine animals, 2 years old and over
CLVS007	Heifers, 2 years old and over	SOC_CLVS007	Heifers, 2 years old and over	251. Breeding heifers 252. Heifers for fattening

Equivalent headings for the application of SOCs				
IFS code	IFS 2020 (Implementing Regulation (EU) 2018/1874)	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
CLVS008	Cows	SOC_CLVS008	Cows	
CLVS009	Dairy cows	SOC_CLVS009	Dairy cows	261. Dairy cows
CLVS010	Non-dairy cows	SOC_CLVS010	Non-dairy cows	269. Non-dairy cows
CLVS011	Buffalo-cows	SOC_CLVS011	Buffalo-cows	262. Buffalo dairy cows
CLVS012	Sheep (all ages)	SOC_CLVS012	Sheep (all ages)	
CLVS013	Breeding female sheep	SOC_CLVS013	Breeding female sheep	311. Breeding female sheep
CLVS014	Other sheep	SOC_CLVS014	Other sheep	319. Other sheep
CLVS015	Goats (all ages)	SOC_CLVS015	Goats (all ages)	
CLVS016	Breeding female goats	SOC_CLVS016	Breeding female goats	321. Breeding female goats
CLVS017	Other goats	SOC_CLVS017	Other goats	329. Other goats
CLVS018	Piglets, live weight of under 20 kg	SOC_CLVS018	Piglets, live weight of under 20 kg	410. Piglets, live weight of under 20 kg
CLVS019	Breeding sows, live weight 50 kg and over	SOC_CLVS019	Breeding sows, live weight 50 kg and over	420. Breeding sows, live weight 50 kg and over
CLVS020	Other pigs	SOC_CLVS020	Other pigs	491. Pigs for fattening 499. Other pigs
CLVS021	Broilers	SOC_CLVS021	Broilers	510. Poultry — broilers
CLVS022	Laying hens	SOC_CLVS022	Laying hens	520. Laying hens
CLVS023	Other poultry	SOC_CLVS023	Other poultry	530. Other poultry
CLVS029	Breeding female rabbits	SOC_CLVS029	Breeding female rabbits	610. Breeding female rabbits
CLVS030	Bees	SOC_CLVS030	Bees	700. Bees

II. Codes regrouping several variables included in IFS 2020:

P45. Bovine, dairying = SO_CLVS001 (Bovine animals less than 1 year old) + SO_CLVS004 (Heifers, 1 to less than 2 years old) + SO_CLVS007 (Heifers 2 years old and over) + SO_CLVS009 (Dairy cows) + SO_CLVS011 (Buffalo-cows)

P46. Bovine = P45 (Bovine, dairying) + SO_CLVS003 (Male bovine animals, 1 to less than 2 years old) + SO_CLVS005 (Male bovine animals, 2 years old and over) + SO_CLVS010 (Non-dairy cows)

GL Grazing livestock = P46 (Bovine) + SO_CLVS013 (Breeding female sheep) + SO_CLVS014 (Other sheep) + SO_CLVS016 (Breeding female goats) + SO_CLVS017 (Other goats)

If GL = 0 THEN

FCP1 Forage for sale = SO_CLND019 (Other root crops n.e.c) + SO_CLND037 (Plants harvested green from arable land) + SO_CLND051 (Pasture and meadow, excluding rough grazings) + SO_CLND052 (Rough grazings)

AND

FCP4 Forage for grazing livestock = 0

AND

P17 Roots = SO_CLND017 (Potatoes (including seed potatoes)) + SO_CLND018 (Sugar beet (excluding seed)) + SO_CLND019 (Other root crops n.e.c)

If GL > 0 THEN

FCP1 Forage for sale = 0

AND

FCP4 Forage for grazing livestock = SO_CLND019 (Other root crops n.e.c) + SO_CLND037 (Plants harvested green from arable land) + SO_CLND051 (Pasture and meadow, excluding rough grazings) + SO_CLND052 (Rough grazings)

AND

P17 Roots = SO_CLND017 (Potatoes (including seed potatoes)) + SO_CLND018 (Sugar beet (excluding seed))

P151. Cereals excluding rice = SO_CLND004 (Common wheat and spelt) + SO_CLND005 (Durum wheat) + SO_CLND006 (Rye and winter cereal mixtures (maslin)) + SO_CLND007 (Barley) + SO_CLND008 (Oats and spring cereal mixtures (mixed grain other than maslin)) + SO_CLND009 (Grain maize and corn-cob mix) + SO_CLND010_011_012 (Triticale, sorghum and other cereals n.e.c. (buckwheat, millet, canary seed, etc.))

P15. Cereals = P151 (cereals without rice) + SO_CLND013 (Rice)

P16. Oilseeds = SO_CLND022 (Rape and turnip rape seeds) + SO_CLND023 (Sunflower seed) + SO_CLND024 (Soya) + SO_CLND025 (Linseed (oilflax)) + SO_CLND026 (Other oilseed crops n.e.c.)

P51. Pigs = SO_CLVS018 (Piglets, live weight of under 20 kg) + SO_CLVS019 (Breeding sows, live weight 50 kg and over) + SO_CLVS020 (Other pigs)

P52. Poultry = SO_CLVS021 (Broilers) + SO_CLVS022 (Laying hens) + SO_CLVS023 (Other poultry)

P1. General cropping = P15 (Cereals) + SO_CLND014 (Dry pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)) + SO_CLND017 (Potatoes (including seed potatoes)) + SO_CLND018 (Sugar beet (excluding seed)) + SO_CLND032 (Tobacco) + SO_CLND033 (Hops) + SO_CLND030 (Cotton) + P16 (oilseeds) + SO_CLND028 (Fibre flax) + SO_CLND029 (Hemp) + SO_CLND031 (Other fibre crops n.e.c.) + SO_CLND034 (Aromatic, medicinal and culinary plants) + SO_CLND035_036 (Energy and other industrial crops n.e.c.) + SO_CLND045 (Fresh vegetables (including melons) and strawberries — Open field)) + SO_CLND047 (Seeds and seedlings) + SO_CLND048_083 (Other arable land crops n.e.c., including under glass or high accessible cover) + SO_CLND049 (Fallow land) + FCP1 (Forage for sale)

P2. Horticulture = SO_CLND044 (Fresh vegetables (including melons) and strawberries — Market gardening)) + SO_CLND081 (Vegetables (including melons) and strawberries under glass or high accessible cover) + SO_CLND046 (Flowers and ornamental plants (excluding nurseries) + SO_CLND082 (Flowers and ornamental plants (excluding nurseries) under glass or high accessible cover) + SO_CLND079 (Cultivated mushrooms) + SO_CLND070 (Nurseries)

P3. Permanent crops = SO_CLND055 (Fruits, berries and nuts (excluding citrus fruits, grapes and strawberries)) + SO_CLND061 (Citrus fruits) + SO_CLND069 (Olives) + SO_CLND062 (Grapes) + SO_CLND071 (Other permanent crops) + SO_CLND084 (Permanent crops under glass)

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

P5. Granivores = P51 (Pigs) + P52 (Poultry) + SO_CLVS029 (Breeding female rabbits)';

(4) Annex VI is replaced by the following:

'ANNEX VI

STANDARD OUTPUT COEFFICIENTS (SOCs) REFERRED TO IN ARTICLE 6

1. DEFINITION AND PRINCIPLES FOR CALCULATION OF SOCs

(a) The standard output (SO), standard output coefficient (SOC) and total SO of a holding are defined as laid down in Annex IV of this Regulation.

(b) Production period

The SOCs correspond to a production period of 12 months.

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

(c) Basic data and reference period

The SOCs are determined on the basis of the production per unit and the farm-gate price referred to in the definition of SOC in Annex IV. 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 (*).

(d) Units

(1) Physical units:

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

(b) For mushrooms, the SOCs are determined on the basis of gross output for all the annual successive harvests and are expressed per 100 m2 of area under crops. For their use in the context of the FADN, such SOCs 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.

(c) The SOCs relating to livestock variables are determined by head.

(d) Exceptions apply for poultry, for which SOC are determined in terms of 100 heads, and for bees, for which they are determined by hive.

(2) Monetary units and rounding:

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

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

2. BREAKDOWN OF SOCs

(a) By crop and livestock variables

The SOCs are determined for all the agricultural variables corresponding to the headings for the application of SOCs listed in Table B.I in Annex IV of this Regulation.

(b) Geographical breakdown

— The SOCs are determined at least on the basis of geographical units which are usable for the IFS 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 (**). These units are described as a regrouping of NUTS 3 regions. Areas with natural constraints are not considered as a geographical unit.

— No SOC is determined for variables which are not relevant in the region concerned.

3. COLLECTION OF DATA FOR DETERMINING SOCs

(a) The basic data for determining SOCs are renewed at least each time a European survey on the structure of agricultural holdings is carried out in the form of a census as referred to in Article 5 of Regulation (EU) 2018/1091.

(b) When the IFS may be carried out as sample survey as referred to in Article 5 of Regulation (EU) 2018/1091, the updating of the SOCs shall be carried out:

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

(ii) or by applying a coefficient of change whereby SOCs 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 variable 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 SOCs and for calculating them, for converting them into EUR and for collecting the data required for applying the updating method, if appropriate. The Member States shall submit their collection and calculation methodologies to the Commission, and if required, provide explanations in order to harmonise the SOC calculations methodology throughout the Member States.

5. TREATMENT OF SPECIAL CASES

The following special rules are laid down for the calculation of SOCs for certain variables and for calculating the total SO of the holding:

(a) Fallow land

The SOC relating to fallow land is taken into account when calculating the total SO of the holding only when there are other positive SOCs 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 SOCs for kitchen gardens are regarded as equal to zero.

(c) Livestock

For livestock the variables 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 less than 1 year old

SOCs 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 SOCs relating to the surplus number of bovine animals under one year are taken into account. There is only one SOC relating to bovine animals less than 1 year old irrespective of the sex of the animal.

(e) Other sheep and other goats

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

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

(f) Piglets

SOCs 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. bovine, sheep or goats) on the holding, the forage (i.e. roots, 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.';

(*) 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).

(**) 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).

(5) Annex VIII is amended as follows:

(a) Table E is replaced by the following:

'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
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** must be used:

50. Organic manure

60. Entitlements for payments under the basic payment scheme.

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

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

The units to be used are:

— Category 50 (organic manure): number of animals converted with standard conversion factors for manure excretion,

— 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.';

(b) in Table H, the fourth subparagraph is replaced by the following:

'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 should be indicated in Table D under the code 1040 Inventories, except for costs accruing to growing permanent and standing crops which should be registered to 2010 Biological assets — plants.';

(c) in Table I, the second table, with codes for the category of crop, is replaced by the following:

'Code (*)	Description
Cereals for the production of grain (including seeds)	
10110	Common wheat and spelt
10120	Durum wheat
10130	Rye and winter cereal mixtures (maslin)
10140	Barley
10150	Oats and spring cereal mixtures (mixed grain other than maslin)
10160	Grain maize and corn-cob mix
10170	Rice
10190	Triticale, sorghum and other cereals n.e.c. (buckwheat, millet, canary seed, etc.)
Dried pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)	
10210	Field peas, beans and sweet lupins
10220	Lentils, chickpeas and vetches
10290	Other protein crops
10300	Potatoes (including early potatoes and seed potatoes)
10310	- of which potatoes for starch
10390	- of which other potatoes
10400	Sugar beet (excluding seed)
10500	Other root crops n.e.c.
Industrial crops	
10601	Tobacco
10602	Hops
10603	Cotton
10604	Rape and turnip rape seeds
10605	Sunflower seed
10606	Soya
10607	Linseed (oil flax)
10608	Other oil seed crops n.e.c.
10609	Fibre flax

'Code (*)	Description
10610	Hemp
10611	Other fibre crops n.e.c.
10612	Aromatic, medicinal and culinary plants
10613	Sugar cane
10690	Energy and other industrial crops n.e.c.
Fresh vegetables, melons and strawberries of which:	
Fresh vegetables, melons and strawberries — Outdoor or under low (not accessible) protective cover	
10711	Fresh vegetables (including melons) and strawberries — Open field
10712	Fresh vegetables (including melons) and strawberries — Market gardening
10720	Fresh vegetables (including melons) and strawberries under glass or high accessible cover
Details for all sub-categories of 'fresh vegetables (including 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 (excluding nurseries)
10820	Flowers and ornamental plants (excluding nurseries) under glass or high accessible 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 grasses and grazings
Other plants harvested green	
10921	Green maize
10922	Leguminous plants harvested green
10923	Other plants and cereals (excluding green maize) harvested green n.e.c.

'Code (*)	Description
Seeds and seedlings and other arable land crops	
11000	Seeds and seedlings
11100	Other arable land crops
Fallow land	
11200	Fallow land
Kitchen gardens	
20000	Kitchen gardens
Permanent grassland	
30100	Pasture and meadow, excluding rough grazings
30200	Rough grazings
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies
Permanent crops	
Fruit species, of which:	
40101	Pome fruits
40111	- of which apples
40112	- of which pears
40102	Stone fruits
40113	- of which peaches and nectarines
40115	Fruit from subtropical and tropical climate zones
40120	Berries (excluding strawberries)
40130	Nuts
Citrus plantations	
40200	Citrus fruits
40210	- of which oranges
40230	- of which lemons
Olive plantations	
40310	Table olives
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	Grapes for table use
40440	Grapes for raisins

'Code (*)	Description
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)
Nurseries, other permanent crops, permanent crops under glass or high accessible cover and young plantations	
40500	Nurseries
40600	Other permanent crops
40610	- of which Christmas trees
40700	Permanent crops under glass or high accessible cover
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	Cultivated mushrooms
Other products and receipts	
90100	Receipts from renting out agricultural land
90200	Compensation by crop insurance not allocable to specific crops
90300	Crop by-products other than from olives and vine
90310	Straw
90320	Sugar beet tops
90330	Other by-products
90900	Other'

(d) Table J is replaced by the following:

'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	-		
FC	Farmhouse consumption	-		
FU	Farm use	-		

Code (*)	Description
100	Equidae
210	Bovine animals less than 1 year old, male and female
220	Male bovine animals, 1 to less than 2 years old
230	Heifers, 1 to less than 2 years old
240	Male bovine animals, 2 years old and over
251	Breeding heifers
252	Heifers for fattening
261	Dairy cows
262	Buffalo dairy cows
269	Non-dairy cows
311	Breeding female sheep
319	Other sheep
321	Breeding female goats
329	Other goats
410	Piglets, live weight of under 20 kg
420	Breeding sows, live weight 50 kg and over

Code (*)	Description
491	Pigs for fattening
499	Other pigs
510	Poultry — broilers
520	Laying hens
530	Other poultry
610	Breeding female rabbits
699	Other rabbits
700	Bees
900	Other animals

Categories of livestock

The following categories of livestock should be distinguished:

100. Equidae

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

210. Bovine animals, less than 1 year old, male and female

220. Male bovine animals, 1 to less than 2 years old

230. Heifers, 1 to less than 2 years old

Excluding female bovine animals which have calved.

240. Male bovine animals, 2 years old and over

251. Breeding heifers

Female bovine animals 2 years old or over which have not yet calved and which are intended for breeding.

252. Heifers for fattening

Female bovine animals 2 years old or over 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 2 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 dairy 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. Non-dairy cows

1. Female bovine animals which have calved (including those less than 2 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/or female buffaloes.

311. Breeding female sheep

Ewes 1 year old or over intended for breeding.

319. Other sheep

Sheep of all ages excluding breeding female sheep.

321. Breeding female goats

329. Other goats

Goats other than breeding females.

410. Piglets, live weight of under 20 kg

Piglets of less than 20 kg live weight.

420. Breeding sows, live weight 50 kg 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 when these are stalled as 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 those mentioned above for laying hens). Includes breeding females. Not including chicks.

610. Breeding female rabbits

699. Other rabbits

700. Bees

To be indicated in number of occupied hives.

900. Other animals

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

(e) in Table M, the following three entries are added at the end of table listing the categories to be selected:

'Code (*)	Group	Description of categories	Columns		
			N	**V**	**T**
10320	AI	Areas with *Miscanthus*		-	-
10321	AI	Areas with *Silphium perfoliatum*		-	-
10322	AI	Land lying fallow for melliferous plants (pollen and nectar rich species)		-	-'