II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1652

of 4 November 2020

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), 7(2), the third and fourth subparagraphs of Article 8(3) and Article 19(3) thereof,

Whereas:

(1) Article 10 of Commission Implementing Regulation (EU) 2015/220 ([2]) lays down methods and deadlines for data transmission to the Commission. Due to the COVID-19 pandemic, in the year 2020, some Member States are facing exceptional administrative difficulties which might affect the timely submission of the farm returns to the Commission as regards the accounting year 2019. In order to facilitate the work of the Member States under similar exceptional circumstances, the Commission should have the possibility to extend the deadline for data submission under certain conditions. The proposed amendment should apply as from the accounting year 2019.

(2) Annex IV to Implementing Regulation (EU) 2015/220 sets out the correspondence between the headings referred to in Commission Implementing Regulation (EU) 2018/1874 ([3]) and the Farm Accountancy Data Network (FADN) farm returns. In that Annex, the terms 'standard output' (SO) and 'standard output coefficient' (SOC) are defined. Both terms and abbreviations should be indicated in both English and the language of the respective EU official language version. However, in order to facilitate comparison and analysis, Section A 'Particular types of farming specialisation' and Section B 'Table of correspondence and regrouping codes' in Annex IV should consist of only English abbreviations (SO or SOC). In addition, the wording and the formatting of the Tables of Annex IV should be improved and clarified. It is therefore appropriate to replace Annex IV by a new text.

(3) Annex VIII to Implementing Regulation (EU) 2015/220 sets out the form and layout of the accountancy data contained in the farm returns. Three new variables that relate to the Producer Organisations (POs) should be added in Table A of that Annex. The objective of improving the position of farmers in the agri-food chain is supported by various common agricultural policy (CAP) measures. Collecting data on the farmers' participation in producer organisations will therefore give valuable insight on the effects of the CAP. The proposed new variables should apply to all Member States as from the accounting year 2023. Member States which are unable to submit data for some or all of the three new variables may be exempted if they submit a duly justified request to the Commission before 31 May 2021. On a voluntary basis Member States should have the possibility to submit the data relating to

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

([2]) 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).

([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).

the new variables as from accounting year 2021.

(4) Annex VIII to Implementing Regulation (EU) 2015/220 sets out the form and layout of the accountancy data contained in the farm returns. It is necessary to improve terms used in the Table C and Table I of Annex VIII. It is therefore necessary to replace those tables.

(5) Implementing Regulation (EU) 2015/220 should therefore be amended accordingly. The proposed amendment should apply as from the accounting year 2021.

(6) The Committee for the Farm Accountancy Data Network has not delivered an opinion within the time limit laid down by its chair,

HAS ADOPTED THIS REGULATION:

Article 1

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

(1) in Article 10, paragraph 3 the following subparagraph is added:

'In the case of exceptional circumstances that may disrupt data delivery, the Member States shall promptly inform the Commission about the status of the data collection and data delivery as well as propose a solution for data delivery. After the analysis of information provided, the Commission may exceptionally extend the deadline referred to in the first subparagraph once by maximum 3 months.';

(2) Annex IV is replaced by the text set out in Annex I to this Regulation;

(3) Annex VIII is amended in accordance with the Annex II 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 2021.

However:

(a) Article 1(1) shall apply from the entry into force of this Regulation as regards the submission of farm returns for the accounting year 2019;

(b) Article 1(3) as regards the variables A.OT.230.C, A.OT.231.C and A.OT.232.C introduced in Table A of Annex VIII to Implementing Regulation (EU) 2015/220 shall apply from the accounting year 2023.

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

Done at Brussels, 4 November 2020.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

'ANNEX IV

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

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.

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 relevant list of variables surveyed in the IFS data collections: 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

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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)
				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
				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	
2	Specialist horticulture								
		21	Specialist horticulture indoor						

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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 horticulture outdoor	211	Specialist vegetables indoor	Fresh 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
				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

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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)
				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
				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	
3	Specialist permanent crops								
		35	Specialist vineyards						

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)
				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						
				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

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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)
				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						

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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)
			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 dairy	450	Specialist dairy	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	

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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)
		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	
		47	Cattle — dairy, rearing and fattening combined						
				470	Cattle — dairy, 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	

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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)
		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
				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	

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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)
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
				522	Specialist poultry-meat	Broilers and other poultry > 2/3	P5 > 2/3	P52 > 2/3	SO_CLVS021 + SO_CLVS023 > 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)
				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						

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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)
				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)
			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			
7	Mixed livestock								
		73	Mixed livestock, mainly grazing livestock						
				731	Mixed livestock, mainly dairy	Bovine, dairy > 1/3 of grazing livestock AND dairy cows > 1/2 of dairy 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-dairy 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						

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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)
8	Mixed crops – livestock	83	Field crops – grazing livestock combined	741	Mixed livestock: granivores and dairy	Bovine, dairy > 1/3 of grazing livestock AND granivores > 1/3 AND dairy cows > 1/2 of bovine, dairy	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
				742	Mixed livestock: granivores and non-dairy 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 dairy	Bovine, dairy > 1/3 of grazing livestock AND dairy cows + buffalo cows> 1/2 of bovine, dairy AND bovine, dairy < 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

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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)
		84	Various crops and livestock combined	832	Dairy combined with field crops	Bovine, dairy > 1/3 of grazing livestock AND dairy cows + buffalo cows> 1/2 of bovine, dairy AND bovine, dairy ≥ 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-dairy 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
				834	Non-dairy 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

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)
				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 specialisa-tions	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') referred to in Implementing Regulation (EU) 2018/1874 or more recent legislation, 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 label	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

Equivalent headings for the application of SOCs				
IFS code	IFS label	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
CLND010	Triticale	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.)
CLND011	Sorghum			
CLND012	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. – of which: 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)
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, fodder beet and fodder plants of the Brassicae family, grown for the root or the stem, and other fodder root and tuber 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	Oil flax (Linseed)	SOC_CLND025	Oil flax (Linseed)	10607. Oil flax (Linseed)
CLND026	Other oilseed crops n.e.c.	SOC_CLND026	Other oilseed crops n.e.c.	10608. Other oil seed crops n.e.c

Equivalent headings for the application of SOCs				
IFS code	IFS label	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
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	Energy crops n.e.c.	SOC_CLND035_036	Energy and other industrial crops n.e.c.	10613. Sugar cane
CLND036	Other industrial crops n.e.c.			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
CLND041	Other cereals harvested green (excluding green maize)	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.
CLND042	Other plants harvested green from arable land 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

Equivalent headings for the application of SOCs				
IFS code	IFS label	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
CLND046	Flowers and ornamental plants (excluding nurseries)	SOC_CLND046	Flowers and ornamental plants (excluding nurseries) - outdoor	10810. Flowers and ornamental plants (excluding nurseries) - outdoor
CLND047	Seeds and seedlings	SOC_CLND047	Seeds and seedlings	11000. Arable land seed and seedlings
CLND048	Other arable land crops n.e.c.	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
CLND083	Other arable land crops 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)	
		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

Equivalent headings for the application of SOCs				
IFS code	IFS label	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
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
		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. – of which Christmas trees

Equivalent headings for the application of SOCs				
IFS code	IFS label	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
CLND073	Kitchen gardens	SOC_CLND073_085	Kitchen gardens and other UAA under glass or high accessible cover n.e.c.	20000. Kitchen gardens
CLND085	Other UAA under glass or high accessible cover n.e.c.			
CLND079	Cultivated mushrooms	SOC_CLND079	Cultivated mushrooms	60000. Cultivated mushrooms
CLND081	Fresh vegetables (including melons) and strawberries under glass or high accessible cover	SOC_CLND081	Fresh vegetables (including melons) and strawberries under glass or high accessible cover	10720. Fresh 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
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

Equivalent headings for the application of SOCs				
IFS code	IFS label	SOC code	2017 SOC heading	FADN farm return (Annex VIII to this Regulation)
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, dairy = 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, dairy) + 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_CLND02 (Oil flax (Linseed) + 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 (Fresh 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)

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
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 dairy	450. Specialist dairy
	46. Specialist cattle — rearing and fattening	460. Specialist cattle — rearing and fattening
	47. Cattle — dairy, rearing and fattening combined	470. Cattle — dairy, 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

General type of farming	Principal type of farming	Particular types of farming specialisations
		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 dairy
		732. Mixed livestock, mainly non-dairy grazing livestock
	74. Mixed livestock, mainly granivores	741. Mixed livestock: granivores and dairy
		742. Mixed livestock: granivores and non-dairy grazing livestock
8. Mixed crops — livestock	83. Field crops — grazing livestock combined	831. Field crops combined with dairy
		832. Dairy combined with field crops
		833. Field crops combined with non-dairy grazing livestock
		834. Non-dairy 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 II

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

(1) Table A is replaced by the following:

'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	-	-	-	-	-	-	-
30	Longitude	**LO**	-	-	-	ALO30DG	ALO30MI	-	-	-	-	-	-	-
40	NUTS3	**LO**	-	-	-	-	-	ALO40N	-	-	-	-	-	-

Code (*)	Description	Group	R	S	H	DG	MI	N	AO	DT	W	TF	ES	C
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
150	Protected Designation of Origin (PDO) / Protected Geographical Indication (PGI) / Traditional Speciality Guaranteed (TSG) / mountain product	**CL**	-	-	-	-	-	-	-	-	-	-	-	ACL150C
151	Sectors with PDO/PGI /TSG/mountain product	**CL**	-	-	-	-	-	-	-	-	-	-	-	ACL151C

Code (*)	Description	Group	R	S	H	DG	MI	N	AO	DT	W	TF	ES	C
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
230	Member of Producer Organisations (POs)	**OT**												AOT230C
231	Economic relevance of Producer Organisations (POs) to the farm	**OT**												AOT231C
232	Number of members of Producer Organisations (POs)	**OT**												AOT232C

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(s)/manager(s) 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.

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

([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).

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 ([3]). 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 that particular sector, 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

([3]) 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).

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 ([4]). 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 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.

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 ([5]). 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;

([4]) 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).

([5]) 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. 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 ([6]) and Council Directive 92/43/EEC ([7]) (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 ([8]). 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.

A.OT.230.C *Member of Producer Organisations (POs)*: Indication if the farm (farm holder(s) or manager(s)) is a member of a producer organisation which shares costs and/or promotes the marketing of agricultural products, and if yes, which of the farms' products are marketed by the producer organisation (choose all sectors covered by POs the farm is member of). For the purpose of this survey, 'producer organisations' refer to any type of entity that has been formed on the initiative of producers to pursue joint activities in a specific sector (horizontal cooperation). Producer organisations must be controlled by producers, they can take different legal forms e.g. agricultural cooperatives, farmers' associations, or private companies with producers as shareholders. (Recognition of the producer organisation in line with Articles 152 or 161 of Regulation (EU) 1308/2013 is required).

0. not a member of a producer organisation

A member of a producer organisation to share production, administrative, investments costs and/or, a member of a producer organisation to market the farms' products of:

31. cereals

32. oilseeds and protein crops

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

([6]) Council Directive 79/409/EEC of 2 April 1979 on the conservation of wild birds (OJ L 103, 25.4.1979, p. 1).
([7]) 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).
([8]) 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).

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.OT.231.C *Economic relevance of Producer Organisations (POs) to the farm*: Indication of the share of the farm's overall production (total sales), in terms of value, that is marketed through the producer organisations.

1. ≥ 0 to ≤ 10 % (marginal share)

2. > 10 % to ≤ 50 % (medium share)

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

A.OT.232.C *Number of members of Producer Organisations (POs)*: Indication of the size of the main PO of which the farm (farm holder(s) or manager(s)) is a member, it means of the PO that markets most of the farm's production (in terms of value).

1. PO has less than 10 members

2. PO has 10 to less than 20 members

3. PO has 20 to less than 50 members

4. PO has 50 to less than 100 members

5. PO has 100 to less than 500 members

6. PO has 500 to less than 1000 members

7. PO has 1000 members (or more)

The submission of data relating to variables A.OT.230.C, A.OT.231.C and A.OT.232.C is mandatory as from the accounting year 2023; however, Member States may be exempted from the submission of data relating to some or all these variables if they submit a duly justified request by 31 May 2021 at the latest. The Commission services will review justifications and will decide about the exemption. An exempted Member State may reconsider its choice and inform the Commission accordingly. On a voluntary basis, Member States may submit the data relating to variables A.OT.230.C, A.OT.231.C and A.OT.232.C as from the accounting year 2021.

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.'

(2) Table C is replaced by the following:

'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	Sex	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(s)/manager(s)	**UR**	-						-	
20	Holder(s)/not manager(s)	**UR**	-			-			-	
30	Manager(s)/not holder(s)	**UR**	-						-	

Code(*)	Description	Group	P	G	B	T	Y1	W1	Y2	W2
40	Spouse(s)/partner(s) of holder(s)	**UR**		-	-	-				
50	Other	**UR, PR**		-	-	-				
60	Casual work	**UC, PC**	-	-	-	-		-		-
70	Other Managers	**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 code 2010 'Contractual work') and as a cost (table H code 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 code 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 wine 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(s)/manager(s)**

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(s)/not manager(s)**

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

C.UR.30 **Manager(s)/not holder(s)**

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

C.UR.40. **Spouse(s)/partner(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 casuallabour***

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/partner. The number of spouses/partners 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).

Sex (column G)

The sex 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 sex 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)/partner(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(s) or manager(s).'

(3) in Table I, the table related to 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
Roots and Tubers	
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, fodder beet and fodder plants of the *Brassicae* family, grown for the root or the stem, and other fodder root and tuber crops .n.e.c.
Industrial crops	
10601	Tobacco
10602	Hops
10603	Cotton
10604	Rape and turnip rape seeds
10605	Sunflower seed
10606	Soya
10607	Oil flax (Linseed)
10608	Other oil seed crops n.e.c.
10609	Fibre flax
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) - outdoor
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 harvested green n.e.c.
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
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’