# 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.

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[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.

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(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 m², 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.

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(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 $P17 > 1/3$ |

| General | Description | Principal | Description | Particular specialisa-tions | Description (S1) | Description of the calculation (D1) | Condition 1 (C1) | Condition 2 (C2) | Condition 3 (C3) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Code of variables and conditions (ref. Part B of this Annex) | |
| | | | | 163 | Specialist field vegeta-bles | Fresh vegetables (in-cluding melons) and strawberries — Open field > 2/3 | P1 > 2/3 | P15 + P16 + SO_CLN-D014 ≤ 2/3 | SO_CLND045 > 2/3 |
| | | | | 164 | Specialist tobacco | Tobacco > 2/3 | P1 > 2/3 | P15 + P16 + SO_CLN-D014 ≤ 2/3 | SO_CLND032 > 2/3 |
| | | | | 165 | Specialist cotton | Cotton > 2/3 | P1 > 2/3 | P15 + P16 + SO_CLN-D014 ≤ 2/3 | SO_CLND030 > 2/3 |
| | | | | 166 | Various field crops combined | Holdings meeting con-ditions C1 and C2, ex-cluding holdings in classes 161, 162, 163, 164 and 165 | P1 > 2/3 | P15 + P16 + SO_CLN-D014 ≤ 2/3 | |
| 2 | Specialist horti-culture | | | | | | | | |
| | | 21 | Specialist horti-cul-ture indoor | | | | | | |
| | | | | 211 | Specialist vegetables indoor | Vegetables (including melons) and strawber-ries 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 ornamen-tal plants (excluding nurseries) under glass or high accessible cover > 2/3 | P2 > 2/3 | SO_CLND081 + SO_-CLND082 > 2/3 | SO_CLND082 > 2/3 |

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)

| 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) |
| | | 22 | Specialist horti-cul-ture 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 |

| 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 (D1) | Code of variables and conditions (ref. Part B of this Annex) | | |
| | | | | | | | Condition 1 (C1) | Condition 2 (C2) | Condition 3 (C3) |
| 3 | Specialist per-manent crops | | | 233 | Various horticulture | Holdings meeting con-ditions C1 and C2, ex-cluding 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_C-LND065 > 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 con-ditions C1 and C2, ex-cluding those in classes 351, 352 and 353 | P3 > 2/3 | SO_CLND062> 2/3 | |
| | | 36 | Specialist fruit and ci-trus fruit | | | | | | |

| 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 (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) | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Code of variables and conditions (ref. Part B of this Annex) | | |
| General | Description | Principal | Description | Particular specialisations | Description (S1) | Description of the calculation (D1) | 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 | |

| General | Description | Principal | Description | Particular specialisations | Description (S1) | Description of the calculation (D1) | 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 |

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)

Code of variables and conditions
(ref. Part B of this Annex)

| 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 (D1) | Code of variables and conditions (ref. Part B of this Annex) | | |
| | | | | | | | Condition 1 (C1) | Condition 2 (C2) | Condition 3 (C3) |
| 5 | Specialist grani- vores | | | 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, exclud- ing those in classes 450, 460 and 470 | SO_CLVS015 > 2/3 GL AND GL > 1/10 P4 |
| | | | | 484 | Various grazing live- stock | Holdings meeting con- ditions C1 and C2, ex- cluding those in 481, 482 and 483 | P4 > 2/3 | Holdings meeting condition C1, exclud- ing those in classes 450, 460 and 470 | |
| | | 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_C- LVS020 > 2/3 |
| | | | | 513 | Pig rearing and fat- tening combined | Holdings meeting con- ditions C1 and C2, ex- cluding 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 |

| 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 (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_C-LVS023 > 2/3 |
| | | | | 523 | Laying hens and poultry-meat com-bined | Holdings meeting con-ditions C1 and C2, ex-cluding those in classes 521 and 522 | P5 > 2/3 | P52 > 2/3 | |
| | | 53 | Various granivores combined | | | | | | |
| | | | | 530 | Various granivores combined | Holdings meeting con-dition 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 | |

| | | | | | | Methods for the calculation of particular types of farming specialisations IF (C1) AND (C2) AND (C3) THEN (S1) | | |
| | Types of farming (* for better readability the six columns under this heading are reproduced in Part C of this Annex) | | | | | | | |
| General | Description | Princi-pal | Description | Particu-lar specia-lisa-tions | 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 crop-ping | 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 live-stock | | | | | | |
| | | | | 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_C-LVS011 > 1/2 P45 |
| | | | | 732 | Mixed livestock, mainly non-dairy-ing 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_C-LVS011 > 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 | | | 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 | |
| | | 83 | Field crops – grazing livestock combined | 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 |

| General | Description | Princi-pal | Description | Particu-lar specia-lisa-tions | Description (S1) | Description of the calculation (D1) | Condition 1 (C1) | Condition 2 (C2) | Condition 3 (C3) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Code of variables and conditions (ref. Part B of this Annex) | |
| | | 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 | |

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)

# Non-classified holdings

| General | Description | 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) | Code of variables and conditions (ref. Part B of this Annex) | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Principal | Description | Particular specialisa-tions | Description (S1) | Description of the calculation | Condition 1 (C1) | Condition 2 (C2) | Condition 3 (C3) |
| 9 | Non-classified holdings | | | | | | | | |
| | | 99 | Non-classified hold-ings | | | | | | |
| | | | | 999 | Non-classified hold-ings | 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<br>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.';

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(*) 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 (*) |
|---|---|

| | | Columns | | |
|---|---|---|---|---|
| | Group of Information | 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) | | - | -' |