



2024/2746

30.10.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/2746

of 25 October 2024

laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up the Farm Sustainability Data Network and repealing Commission Implementing Regulation (EU) 2015/220

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 the Farm Sustainability Data Network ⁽¹⁾, and in particular Article 4a(3), Article 5(1), third subparagraph, Article 5a(2) and (4), Article 5b(7), Article 7(2), Article 8(4), Article 8a(2) and Article 19(4) thereof,

Whereas:

- (1) Regulation (EU) 2023/2674 of the European Parliament and of the Council ⁽²⁾ amended Regulation (EC) No 1217/2009. With this amendment, the Farm Accountancy Data Network (FADN) is transformed into a Farm Sustainability Data Network (FSDN). To ensure the proper functioning of the new legal framework resulting from that amendment, certain rules should be adopted by means of implementing acts.
- (2) In accordance with Article 5(1), third paragraph, of Regulation (EC) No 1217/2009, it is necessary to fix thresholds for the economic size of holdings. Such thresholds need to vary according to the Member State and, in some cases, according to the FSDN division, to take account of their different farming structures.
- (3) Article 5a of Regulation (EC) No 1217/2009 provides that each Member State is to draw up a plan for the selection of returning holdings ('selection plan') that ensures a representative sample of the field of survey. For creating the selection plan, the field of survey should be stratified based on the FSDN divisions listed in Annex I to Regulation (EC) No 1217/2009, as well as based on types of farming and economic sizes. The selection plan should be drawn up before the beginning of the reporting year so that the Commission can review its content before it can be used to select returning holdings. To maintain the representativeness of the sample selected in relation to the economic variables, while incorporating other sustainability aspects, the models and methods relating to selection plan's form and content should be updated. The selection of holdings operated by the Member States should take into account environmental and social topics introduced with the conversion to the FSDN.
- (4) To meet the objectives set out in Article 5b of Regulation (EC) No 1217/2009, which apply for the purposes of the FSDN, implementing rules for the Union typology should be established.
- (5) The type of farming and the economic size of the holding should be determined using an economic criterion. It is appropriate to use the standard output referred to in Article 5b(2) of Regulation (EC) No 1217/2009 for that purpose. These standard outputs need to be established by product and should align with the list of core structural data variables set out in Annex III to Regulation (EU) 2018/1091 of the European Parliament and of the Council ⁽³⁾. In this respect, a correspondence between the characteristics of the structure surveys and the headings of the farm return of the FSDN should be ensured.

⁽¹⁾ OJ L 328, 15.12.2009, p. 27, ELI: <http://data.europa.eu/eli/reg/2009/1217/oj>.

⁽²⁾ Regulation (EU) 2023/2674 of the European Parliament and of the Council of 22 November 2023 amending Council Regulation (EC) No 1217/2009 as regards conversion of the Farm Accountancy Data Network into a Farm Sustainability Data Network (OJ L, 2023/2674, 29.11.2023, ELI: <http://data.europa.eu/eli/reg/2023/2674/oj>).

⁽³⁾ 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, ELI: <http://data.europa.eu/eli/reg/2018/1091/oj>).

- (6) As the non-agricultural activities of the holding become more important, a classification variable reflecting the importance of such gainful activities directly related to the holding should be included in the Union typology.
- (7) Since it is appropriate to use the standard output referred to in Article 5b(2) of Regulation (EC) No 1217/2009 as an economic criterion to determine the type of farming and the economic size of the holding, it is further necessary to lay down certain rules for the transmission to the Commission of the standard outputs and the data needed for their calculation.
- (8) To achieve the objectives of the FSDN, the characteristics of the farm return should be modified, including start and end of the reporting year, the form and layout of the farm return, the definition of variables and the frequency of data transmission. In particular, the new variables relating to the economic, environmental, and social sustainability dimensions of farming should cover the topics set out in Annex -I of Regulation (EC) No 1217/2009. General principles for compiling the farm returns, including the need to collect environmental and social variables and the new possibilities provided by data sharing with other data sources, should be established.
- (9) Variables and definition of variables linked to one or more of the topics set out in Annex -I of Regulation (EC) No 1217/2009 should be detailed, providing information necessary to carry out their specific analysis. The definition of new variables should be consistent with the existing accountancy data, which are included within FSDN data, based on similar form and layout.
- (10) Article 8(4), point (d), of Regulation (EC) No 1217/2009 lays down that methods and deadlines for data transmission to the Commission, including possible extensions of deadlines and exemptions for specific variables that may be granted to a Member State, should be established. It is appropriate, taking in account the different organisation and methods for data compilation across Member States, to establish relevant deadlines for certain variables within the period of reporting year 2025 to reporting year 2027. Such period should apply both for establishing the timetable for submitting the data and for the management of the annual budget.
- (11) Duly completed farm returns should be sent to the Commission in time by the liaison agency appointed by each Member State in accordance with Article 7 of Regulation (EC) No 1217/2009, to ensure the uniform and timely management of the delivered data. The delivery process of the data to the Commission should be made practical and secure. Therefore, provision should be made for the liaison agency to send the information concerned directly to the Commission via the computerised system set up by the Commission for the purposes of that Regulation as well as for further modalities in that regard. It is appropriate that the time limits for the submission of such data to the Commission take into account Member States' past record in delivering such data.
- (12) Every farm return delivered to the Commission should be duly completed in order to be considered as eligible for payment of the amount.
- (13) The limit on the total number of duly completed farm returns eligible for Union financing per Member State and per FSDN division is laid down in Regulation (EC) No 1217/2009. However, to take account of structural changes, flexibility in the maximum number of returning holdings eligible for Union financing per FSDN division should be allowed in order to compensate for under-deliveries in other FSDN divisions, provided that the maximum number of the returning holdings of the Member State concerned is respected, as laid down in Regulation (EC) No 1217/2009.
- (14) According to Article 19(1), point (a), of Regulation (EC) No 1217/2009, an amount should be payable to the Member States for the delivery of the duly completed farm returns within a set deadline. In order to ensure a smooth transition between the FADN and the FSDN, the rules governing the amount payable to Member States should be adapted for the payments within the period of reporting year 2025 to reporting year 2027 and take account of the extent to which the duly completed farm returns delivered provide all the information required to analyse the topics set out in Annex-I to Regulation (EC) No 1217/2009.

- (15) The Commission, the European Public Prosecutor's Office (EPPO) in respect of those Member States participating in enhanced cooperation pursuant to Council Regulation (EU) 2017/1939 ⁽⁴⁾, the European Anti-Fraud Office (OLAF) and the Court of Auditors are to have the power to exert their respective competences, including to carry out audits, on-the-spot-checks and investigations on the expenditure financed by the Union under this Regulation.
- (16) In order to implement rules on data sharing included in Article 4a of Regulation (EC) No 1217/2009, it is necessary to set out provisions on the data to be extracted from the different datasets. Technical specifications and deadlines for data transmission should be set out with the aim to reduce administrative burden for the Member States' authorities, taking into account the feasibility to extract data, other electronic systems already in place and the management of the FSDN computerised data system. To align with the implementation of the Strategic Plans under the Common Agricultural Policy (CAP) as laid down in Regulation (EU) 2021/2115 of the European Parliament and of the Council ⁽⁵⁾ and Regulation (EU) 2021/2116 of the European Parliament and of the Council ⁽⁶⁾, in particular in Article 67(3) thereof, it is appropriate to set deadlines for data transmission that will allow to link FSDN data with the CAP aid applications submitted by the same holdings. Directive 2007/2/EC of the European Parliament and of the Council ⁽⁷⁾ and Commission Implementing Regulation (EU) 2023/138 ⁽⁸⁾ should also be taken into account with regards to sharing spatial data of agricultural parcels.
- (17) In order to implement rules on storage, processing, reuse and sharing of data included in Article 8a of Regulation (EC) No 1217/2009, it is necessary to set out provisions about the computerised data system to transmit and analyse data in accordance with Commission Decision (EU, Euratom) 2017/46 ⁽⁹⁾.
- (18) The number, relevance, and definition of variables, as well as financial provisions, including the definition of a duly completed farm return, and data sharing provisions should be subject to revision in 2027, taking into account the experience gained after the compilation of data for the first reporting year, and on the basis of a feasibility analysis taking into account, among others, input from Member States, including the availability and quality of new and existing data sources, possible implementation of new methods, and the financial burden on the Member States and returning holdings.
- (19) The new rules introduced by this Regulation replace the existing rules laid out in Commission Implementing Regulation (EU) 2015/220 ⁽¹⁰⁾. That Implementing Regulation should therefore be repealed. However, to ensure that data transmission, data verification and payments for all accounting years prior to 2025 can be finalised, that Implementing Regulation should continue to apply after 1 January 2025.

⁽⁴⁾ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>).

⁽⁵⁾ Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/2115/oj>).

⁽⁶⁾ Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>).

⁽⁷⁾ Directive 2007/2/EC of the European Parliament and of the Council of 14 March 2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) (OJ L 108, 25.4.2007, p. 1, ELI: <http://data.europa.eu/eli/dir/2007/2/oj>).

⁽⁸⁾ Commission Implementing Regulation (EU) 2023/138 of 21 December 2022 laying down a list of specific high-value datasets and the arrangements for their publication and re-use (OJ L 19, 20.1.2023, p. 43, ELI: http://data.europa.eu/eli/reg_impl/2023/138/oj).

⁽⁹⁾ Commission Decision (EU, Euratom) 2017/46 of 10 January 2017 on the security of communication and information systems in the European Commission (OJ L 6, 11.1.2017, p. 40, ELI: <http://data.europa.eu/eli/dec/2017/46/oj>).

⁽¹⁰⁾ 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, ELI: http://data.europa.eu/eli/reg_impl/2015/220/oj).

- (20) Considering the need for Member States to transition from the FADN to the FSDN this Regulation should apply as from reporting year 2025.
- (21) To allow Member States to start preparing the selection plan promptly, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (22) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council⁽¹⁾ and delivered formal comments on 13 September 2024.
- (23) The measures provided for in this Regulation are in accordance with the opinion of the Farm Sustainability Data Network Committee,

HAS ADOPTED THIS REGULATION:

SECTION 1

FIELD OF SURVEY AND SELECTION PLAN

Article 1

Threshold of economic size

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

Article 2

Number of returning holdings

The number of returning holdings per Member State and per Farm Sustainability Data Network (FSDN) division, referred to in Article 5a(2) and (3) of Regulation (EC) No 1217/2009, is set out in Annex II to this Regulation.

Article 3

Selection plan

1. Models and methods relating to the form and content of the data referred to in Article 5a(4) of Regulation (EC) No 1217/2009 are set out in Annex III to this Regulation.
2. Member States shall notify the Commission, by electronic means, of the selection plan referred to in Article 5a(1) of Regulation (EC) No 1217/2009 and approved by the National Committee referred to in Article 6(2) of that Regulation, no later than two months before the beginning of the reporting year to which that selection plan relates.

⁽¹⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

SECTION 2

UNION TYPOLOGY FOR HOLDINGS

*Article 4***Particular types of farming specialisations**

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

*Article 5***Economic size of the holding**

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

*Article 6***Standard output coefficient and total standard output of a holding**

1. The method of calculation to determine the standard output coefficient of each characteristic, 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.

The standard output coefficient of the different characteristics of a holding, referred to in Article 5b(2) of Regulation (EC) No 1217/2009, shall be determined for the crop and livestock variables listed in Part 2.1. 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.

*Article 7***Other gainful activities directly related to the holding**

The other gainful activities directly related to the holding, referred to in Article 5b(5) of Regulation (EC) No 1217/2009, are defined in Part 1 of Annex VII to this Regulation. Their economic importance to the holding shall be expressed as a percentage band of the holding turnover.

The method to estimate the importance of the gainful activities referred to in the first paragraph is set out in Parts 2 and 3 of Annex VII to this Regulation.

The percentage bands referred to in the first paragraph are set out in Part 3 of Annex VII to this Regulation.

*Article 8***Notification of standard outputs and data for their determination**

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

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

SECTION 3

FARM RETURN AND DATA DELIVERY TO THE COMMISSION*Article 9***The start and the end of the reporting year**

The reporting year of 12 consecutive months, referred to in Article 8(3) of Regulation (EC) No 1217/2009, shall end during the period from 31 December to 30 June inclusive.

*Article 10***The definitions of variables, the form and layout of the farm return and the frequency of data transmission**

The definitions of variables linked to one or more of the topics set out in Annex -I to Regulation (EC) No 1217/2009, the form and layout of presentation of the data, and the frequency of data transmission, referred to in Article 8(4) of Regulation (EC) No 1217/2009, are laid down in Annex VIII to this Regulation.

*Article 11***The methods and deadlines for data transmission to the Commission**

1. The farm returns shall be submitted to the Commission by the liaison agency referred to in Article 7 of Regulation (EC) No 1217/2009 via a computerised data system, in accordance with Article 8a of Regulation (EC) No 1217/2009. The required information shall be exchanged electronically on the basis of models made available to the liaison agency via that computerised data system.
2. Member States shall be informed of the general conditions for implementing the computerised system referred to in paragraph 1, at the Committee for the Farm Sustainability Data Network.
3. FSDN tables and variables are set out in Annex IX. Member States shall submit in the farm returns the data referred to in Article 10 from the reporting years 2025 and 2027 in accordance with the timetable set out in Annex IX. For the reporting year 2026, the variables to be submitted shall be the same as for reporting year 2025. With regards to the tables indicated in Annex IX, new FSDN variables laid down in Annex IX shall be submitted for the first time for the reporting year 2025 or 2027. After these reporting years, it shall continue to be submitted each year.

However, data required to be submitted for the reporting year 2027 may also be submitted in an earlier year.

4. The farm returns shall be transmitted to the Commission by 15 December, after the end of the reporting year in question.

However, Germany may transmit the farm returns to the Commission within 15 weeks after the deadline referred to in the first subparagraph.

5. Farm returns shall be deemed to be delivered to the Commission once the data referred to in Article 10 have been introduced in the computerised data system referred to in paragraph 1, the subsequent computer-based checks have been executed and the liaison agency has confirmed that the data are ready to be loaded into that computerised data system.

*Article 12***Extensions of deadlines and exemptions for specific variables**

1. For the reporting year 2025, the exemptions from submitting data relating to specific variables referred to in Annex VIII to this Regulation granted to certain Member States, as referred to in Article 8(4), point (d), of Regulation (EC) No 1217/2009, are set out in Annex IX to this Regulation.

2. For the reporting years 2026 and 2027, the Commission may extend the deadline for submitting data on specific variables referred to in Article 11(4), first subparagraph, if the Member State makes a justified request. This request shall be sent to the Commission by the Member State concerned no later than 31 May of the year preceding the reporting year in question.

3. For the reporting years 2026 and 2027, the Commission may exempt Member States from submitting data on specific variables referred to in Annex VIII for a given reporting year if the Member State makes a justified request. This request shall be sent to the Commission by the Member State concerned no later than 31 May of the year preceding the reporting year.

SECTION 4

AMOUNT PAYABLE TO MEMBER STATES

Article 13

Duly completed farm returns

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

2. By way of derogation from paragraph 1, in order to be considered duly completed, farm returns data during the period for reporting years 2025, 2026 and 2027 shall contain the data of the tables set out in Annex VIII, taking into account the exemptions referred to in Annex IX.

Article 14

Eligible number of farm returns for the payment

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

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

However, farm returns from an FSDN division with a higher number of submitted farm returns than laid down for that FSDN division in Annex II shall not be considered to be eligible for the payment in an FSDN division for which less than 80 % of the required number of returning holdings is submitted by the Member State.

Article 15

Payment of the amount

1. The amount payable to each Member State, referred to in Article 19(1), point (a), of Regulation (EC) No 1217/2009, shall be paid in two instalments:

- (a) a prefinancing payment corresponding to 50 % of the total amount established on the basis of Articles 16 and 17 of this Regulation that shall be made at the beginning of each reporting year;
- (b) the balance payment shall be paid after the delivered farm returns have been verified and deemed by the Commission to have been duly completed.

2. The amount paid to each Member State shall contribute to any of the following actions: due completion of the farm returns, improvements of data delivery timings, processes, systems, procedures and overall quality of the farm returns.
3. The Commission reserves the right to recover any amounts unduly paid.

Article 16

Amount payable to Member States

1. The amount payable to each Member State, referred to in Article 19(1), point (a), of Regulation (EC) No 1217/2009, shall be fixed at EUR 636 per farm return.
2. If the 80 % thresholds referred to in Article 19(1), point (a), of Regulation (EC) No 1217/2009 are neither met at the level of an FSDN division, nor at the level of the Member State concerned, the reduction referred to in that provision shall be applied only at the Member State level.

Article 17

Amount payable to Member States for reporting years 2025, 2026 and 2027

1. By way of derogation from Article 16(1) of this Regulation, for the reporting years 2025, 2026 and 2027, the amount payable to each Member State referred to in Article 19(1), point (a), of Regulation (EC) No 1217/2009 is the maximum amounts set out in Annex X to this Regulation. This amount consists of:
 - (a) an amount established based on the need for the delivery of the data laid down in the tables A to M in Annex VIII to this Regulation ('FADN data') with the exception of the variables listed in Annex IX to this Regulation;
 - (b) an amount established based on the need for improvements of data delivery timings, processes, systems, procedures and overall quality of the farm returns;
 - (c) an amount established based on the need for the delivery of all FSDN data, with the exception of FADN data, in accordance with the exemptions set out in Annex IX to this Regulation.
2. If, for a Member State, the total number of duly completed farm returns delivered within the deadline laid down in Article 11 is lower than the maximum number of returning holdings laid down for that Member State in Annex II, the amounts referred to in paragraph 1, points (a) and (c), shall be reduced proportionately.

However, in accordance with Article 19(1), point (a), of Regulation (EC) No 1217/2009, where the total number of duly completed and delivered farm returns in respect of an FSDN division or a Member State is less than 80 % on the returning holdings laid down in Annex II to this Regulation, a reduction shall be applied to the amounts referred to in paragraph 1, points (a) and (c), of this Article.

3. For FSDN data, with the exception of existing FADN data, as referred to in paragraph 1, point (c), if a Member State delivers, as a part of a farm return, a table where data is missing, such farm return shall, by derogation to Article 13(2), be considered as duly completed. However, the amount provided for in paragraph 1, point (c), shall be reduced by EUR 21 per incomplete table, taking into account the exemptions set out in Annex IX.
4. For FADN data referred to in paragraph 1, point (a), if a Member State delivers, as a part of a farm return, a table where data is missing, the amount payable for the farm return containing the incomplete table will not be allocated.
5. If a Member State delivers, for the reporting years 2025 or 2026, as a part of a farm return, a table with data that is only required for the reporting year 2027 in accordance with Annex IX, an additional amount of EUR 21 shall be paid to the Member State for each table delivered in advance.

The maximum annual amounts for advance deliveries of data due according to Annex IX for reporting year 2027 are set out in Annex X under the heading 'Reserve for advance deliveries'. If the total amount resulting from application of the first subparagraph of this paragraph is greater than the maximum amount of the reserve for advance deliveries laid down in Annex X, the amount per table shall be reduced proportionally to ensure that the total amount does not exceed the maximum annual amount laid down in Annex IX.

SECTION 5

DELIVERY OF DATA REFERRED TO IN ARTICLE 4a(1), POINT (a) OF REGULATION (EC) No 1217/2009 TO THE COMMISSION

Article 18

The data to be extracted from the dataset

The data to be extracted from the dataset referred to in Article 4a(1), point (a), of Regulation (EC) No 1217/2009 are laid down in Annex XI to this Regulation.

Article 19

The technical specifications and deadlines for data transmission to the Commission

1. The data shall be submitted to the Commission by the liaison agency referred to in Article 7 of Regulation (EC) No 1217/2009 via a computerised data system, as laid down in Article 8a of Regulation (EC) No 1217/2009. The form and layout of the data are laid down in Annex XI to this Regulation.
2. The Commission shall inform the liaison agencies of the general conditions for implementing the computerised data system referred to in paragraph 1, at the Committee for the Farm Sustainability Data Network.
3. The data in relation to reporting year N shall be transmitted to the Commission by 15 December of the year N+2.
4. The first year of data transmission shall be 2027 in relation to reporting year 2025. However, liaison agencies may transmit data in relation to previous reporting years. The Commission may exempt liaison agencies from submitting data for a given reporting year upon a justified request submitted to the Commission by 31 October of reporting year N+1.
5. Data are deemed to have been delivered to the Commission once these conditions are met:
 - (a) the data referred to in Article 18 have been introduced in the computerised data system referred to in paragraph 1 of this Article;
 - (b) the subsequent computer-based checks have been executed; and
 - (c) the liaison agency has confirmed that the data are ready to be loaded into that computerised data system.
6. The liaison agencies shall provide the data contained in the dataset referred to in Article 4 a(1), point (a), of Regulation (EC) No 1217/2009. The liaison agencies are not required to ensure complete consistency of that data set with the FSDN data submitted to the Commission.

SECTION 6

DELIVERY OF DATA REFERRED TO IN ARTICLE 4a(1), POINT (b), OF REGULATION (EC) No 1217/2009 TO THE COMMISSION*Article 20***The data to be extracted from the dataset**

The data to be extracted from the dataset referred to in Article 4a(1), point (b), of Regulation (EC) No 1217/2009 are laid down in Annex XII to this Regulation.

*Article 21***The technical specifications and deadlines for data transmission to the Commission**

1. The liaison agency referred to in Article 7 of Regulation (EC) No 1217/2009 shall submit the data to the Commission via a computerised data system, as referred to in Article 8a of Regulation (EC) No 1217/2009. The form and layout of the data are laid down in Annex XII to this Regulation.
2. The Commission shall inform the liaison agency of the general conditions for implementing the computerised data system referred to in paragraph 1, at the Committee for the Farm Sustainability Data Network.
3. The data in relation to reporting year N shall be transmitted to the Commission by 15 December of the year N+1.
4. The first year of data transmission shall be 2028 in relation to the reporting year 2027.

However, the liaison agencies may transmit data in relation to previous reporting years.

The Commission may exempt liaison agencies, as of reporting year 2027 onwards, from submitting data for a given reporting year upon a justified request to be sent by 31 October of reporting year N.

5. Data are deemed to have been delivered to the Commission once these conditions are met:
 - (a) the data referred to in Article 20 have been introduced in the computerised data system referred to in paragraph 1 of this Article;
 - (b) the subsequent computer-based checks have been executed; and
 - (c) the liaison agency has confirmed that the data are ready to be loaded into that computerised data system.
6. The liaison agencies shall provide the data contained in the dataset referred to in Article 4a(1), point (b), of Regulation (EC) No 1217/2009. The liaison agencies are not required to ensure complete consistency of that data set with the FSDN data submitted to the Commission.

SECTION 7

DETAILED RULES ON STORAGE, PROCESSING, REUSE AND SHARING OF DATA REFERRED TO IN ARTICLE 8a(2) OF REGULATION (EC) No 1217/2009*Article 22***Computerised data system**

The computerised data system, referred to in Article 8a(1) of Regulation (EC) No 1217/2009, established by the Commission, shall ensure the secure exchange of information between the Member States and the Commission.

The computerised data system referred to in the first subparagraph shall ensure an information technology security policy applicable to the personnel using the system in accordance with relevant Union rules, in particular Decision (EU, Euratom) 2017/46.

Individual data obtained during the implementation of Regulation (EC) No 1217/2009 shall be used in accordance with Articles 16, 16a and 16b of that Regulation.

SECTION 8

TRANSITIONAL AND FINAL PROVISIONS

Article 23

Revision clause

1. Definitions of variables as set out in Annex VIII to this Regulation, financial rules set out in Section 4 of this Regulation, and delivery of data provisions set out in Section 5 of this Regulation shall be revised by the Commission at the latest by 30 September 2027, following the procedure laid down in Article 19b of Regulation (EC) No 1217/2009.
2. The revision referred to in paragraph 1 shall be preceded by the Commission's analysis of the feasibility of the proposed amendments to this Regulation based, among others, on the input from Member States.

Article 24

Repeal

Commission Implementing Regulation (EU) 2015/220 is repealed with effect from 1 January 2025.

However, that Regulation shall continue to apply in respect of the accounting years prior to 2025.

Article 25

Entry into force and application

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

It shall apply from the reporting year 2025.

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

Done at Brussels, 25 October 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Threshold of economic size for the field of survey referred to in Article 1

Member State/FSDN division	Threshold (in EUR)
Belgium	25 000
Bulgaria	4 000
Czechia	15 000
Denmark	25 000
Germany	25 000
Estonia	8 000
Ireland	8 000
Greece	8 000
Spain	8 000
France (with the exception of La Réunion and Antilles françaises)	25 000
France (only La Réunion and Antilles françaises)	15 000
Croatia	4 000
Italy	8 000
Cyprus	4 000
Latvia	4 000
Lithuania	4 000
Luxembourg	25 000
Hungary	8 000
Malta	4 000
Netherlands	25 000
Austria	15 000
Poland	8 000
Portugal	4 000
Romania	4 000
Slovenia	4 000
Slovakia	25 000
Finland	15 000
Sweden	15 000

ANNEX II

Number of returning holdings referred to in Article 2

Reference number	Name of FSDN division	Number of returning holdings per reporting year
BELGIUM		
341	Vlaanderen	650
342	Bruxelles-Brussel	—
343	Wallonie	450
Total Belgium		1 100
BULGARIA		
831	Северозападен (Severozapaden)	393
832	Северен централен (Severen tsentralen)	377
833	Североизточен (Severoiztochen)	347
834	Югозападен (Yugozapaden)	222
835	Южен централен (Yuzhen tsentralen)	482
836	Югоизточен (Yugoiztochen)	381
Total Bulgaria		2 202
745	CZECHIA	1 282
370	DENMARK	1 450
GERMANY		
015	Schleswig-Holstein/Hamburg	294
030	Niedersachsen	660
040	Bremen	—
050	Nordrhein-Westfalen	689
060	Hessen	317
070	Rheinland-Pfalz	543
080	Baden-Württemberg	438
090	Bayern	1 164
100	Saarland	64
110	Berlin	—
112	Brandenburg	184
113	Mecklenburg-Vorpommern	106
114	Sachsen	212
115	Sachsen-Anhalt	225
116	Thüringen	215
Total Germany		5 111
755	ESTONIA	580
380	IRELAND	900

Reference number	Name of FSDN division	Number of returning holdings per reporting year
GREECE		
450	Μακεδονία — Θράκη (Macedonia-Thrace)	1 050
460	Ήπειρος — Πελοπόννησος — Νήσοι Ιονίου (Epirus, Peloponnese, Ionian Islands)	920
470	Θεσσαλία (Thessaly)	370
480	Στερεά Ελλάς — Νήσοι Αιγαίου — Κρήτη (Sterea Ellas, Aegean Islands, Crete)	626
	Total Greece	2 966
SPAIN		
500	Galicia	450
505	Asturias	190
510	Cantabria	150
515	País Vasco	352
520	Navarra	316
525	La Rioja	244
530	Aragón	676
535	Cataluña	664
540	Islas Baleares	180
545	Castilla y León	950
550	Madrid	190
555	Castilla-La Mancha	900
560	Comunidad Valenciana	638
565	Murcia	348
570	Extremadura	718
575	Andalucía	1 504
580	Canarias	230
	Total Spain	8 700
FRANCE		
121	Île-de-France	190
131	Champagne-Ardenne	370
132	Picardie	270
133	Haute-Normandie	170
134	Centre	410
135	Basse-Normandie	240
136	Bourgogne	340
141	Nord-Pas de Calais	280
151	Lorraine	230

Reference number	Name of FSDN division	Number of returning holdings per reporting year
152	Alsace	200
153	Franche-Comté	210
162	Pays de la Loire	460
163	Bretagne	480
164	Poitou-Charentes	360
182	Aquitaine	550
183	Midi-Pyrénées	480
184	Limousin	220
192	Rhône-Alpes	480
193	Auvergne	360
201	Languedoc-Roussillon	430
203	Provence-Alpes-Côte d'Azur	420
204	Corse	170
207	La Réunion	160
208	Antilles françaises	120
Total France		7 600
CROATIA		
861	Jadranska Hrvatska	329
862	Kontinentalna Hrvatska	922
Total Croatia		1 251
ITALY		
221	Valle d'Aosta	233
222	Piemonte	481
230	Lombardia	588
241	Trentino	434
242	Alto Adige	418
243	Veneto	559
244	Friuli-Venezia Giulia	374
250	Liguria	392
260	Emilia-Romagna	503
270	Toscana	436
281	Marche	388
282	Umbria	426
291	Lazio	600
292	Abruzzo	490
301	Molise	355

Reference number	Name of FSDN division	Number of returning holdings per reporting year
302	Campania	533
303	Calabria	460
311	Puglia	456
312	Basilicata	372
320	Sicilia	445
330	Sardegna	475
Total Italy		9 418
740	CYPRUS	500
770	LATVIA	1 000
775	LITHUANIA	1 000
350	LUXEMBOURG	450
HUNGARY		
764	Észak-Magyarország	170
767	Alföld	1 180
768	Dunántúl	550
	Total Hungary	1 900
780	MALTA	536
360	NETHERLANDS	1 500
660	AUSTRIA	1 800
POLAND		
785	Pomorze i Mazury	1 340
790	Wielkopolska i Śląsk	2 960
795	Mazowsze i Podlasie	3 600
800	Małopolska i Pogórze	1 100
Total Poland		9 000
PORTUGAL		
615	Norte e Centro	1 233
630	Ribatejo-Oeste	351
640	Alentejo e Algarve	399
650	Açores e Madeira	317
Total Portugal		2 300
ROMANIA		
840	Nord-Est	724
841	Sud-Est	913
842	Sud-Muntenia	857
843	Sud-Vest-Oltenia	519

Reference number	Name of FSDN division	Number of returning holdings per reporting year
844	Vest	598
845	Nord-Vest	701
846	Centru	709
847	Bucureşti-Ilfov	79
	Total Romania	5 100
820	SLOVENIA	908
810	SLOVAKIA	562
FINLAND		
670	Etelä-Suomi	324
675	Pohjanmaa, Sisä- and Pohjois-Suomi	326
Total Finland		650
SWEDEN		
710	Slättbygds län	637
720	Skogs- och mellanbygds län	258
730	Län i norra Sverige	130
Total Sweden		1 025

ANNEX III

Models and methods for the preparation of the selection plan referred to in Article 3(1)

Regulation (EC) No 1217/2009 requires each Member State to draw up a plan for the selection of returning holdings that ensures a representative sample of the field of survey. To ensure representativeness of FSDN data for its field of survey on a division level, no cluster of FSDN divisions shall be applied in the selection plan.

Similarly, all relevant types and sizes of farming represented in the integrated farm statistics (IFS) census or survey are to be covered at the level of detail which provides representative results on important farm groups, within the limits of the sample size. Given the currently available organisational and technical solutions at the Commission level to provide weighted results for the field of survey of FSDN, a FSDN sample delivered by Member States to the Commission is not to under- or overrepresent major characteristics of farms in the field of survey significantly. This includes also farming methods such as organic farming and characteristics of farms such as part of the activity dedicated to beekeeping. In cases of a non-random selection of sample farms (returning holdings) for FSDN, the selection procedure is to aim at avoiding bias and provide suitable samples for the purpose of FSDN, in particular, for a proper assessment of income of the surveyed farms. Separate clusters are to refer clearly to general and principal types of farming and/or particular types of farming specialisations to identify them univocally based on the classification, with particular regard to types of farming of particular importance in the Member State.

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

1. FACT-SHEET

1.	General information
1.1.	Reporting year
1.2.	Member State
1.3.	Name of the liaison agency
1.4.	Is the liaison agency part of the public administration (yes/no)?
2.	Basis of the selection plan
2.1.	Source of the total population of holdings
2.2.	Year of the population of holdings used
2.3.	Year of the standard output coefficients
3.	Procedures for stratifying the field of survey
3.1.	Clustering by type of farm
3.2.	Clustering by size class of farm
3.3.	Additional national criterion used for the stratification of the field of survey
3.3.1.	Explain in detail the national criterion used if applicable:
3.3.2.	Is the additional national criterion used in the national selection of the sample?
3.3.3.	Is the additional national criterion used in the national weighting of the sample?
3.3.4.	If the national criterion is used for the Union selection, please explain your choice and detail the implications for the representativeness of the Union FSDN field of survey.

4.	The methods for determining the selection rate and sample size chosen for each stratum
	— <i>Proportional allocation</i> — <i>Optimal allocation</i> — <i>Proportional and optimal allocations combined</i> — <i>Other method</i>
5.	The procedures for the selection of returning holdings
	— <i>Random selection</i> — <i>Non-random selection</i> — <i>Random and non-random selections combined</i> — <i>Other method</i>
6.	Is an update of this selection plan expected? For which reason?
7.	Additional information not covered in previous points
8.	The selection plan was approved at the national committee, date

2. SELECTION PLAN TABLES

Details on the reference population and on the sample designed for the related reporting year shall be provided on the basis of the models of the following tables which are an integral part of the selection plan documentation. Table 4 shall be submitted as a separate file in the format defined by the Commission .

Table 1

Clustering rules applied for Union FSDN sample farm selection

Table structure	
Column number	Column description
1	FSDN division code (use reference numbers as in Annex II)
2	Clusters of types of farming (use numbers representing types of farming as in Annex IV)
3	Clusters of economic size classes (use numbers representing economic size classes as in Annex V)

Table 2

Coverage of the sample

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

Table structure	
Column number	Column description
9	Inverse cumulative percentage of total standard output represented
10	Number of livestock units of the population represented
11	Inverse cumulative percentage of number of livestock units represented
12	Number of Annual Work Units (AWU) of the population represented
13	Inverse cumulative percentage of AWU represented

Table 3

Distribution of farms in the population

Table structure	
Column number	Column description
1	Code — principal type of farming (as set out in Annex IV)
2	Description — principal type of farming
3	Economic size class — 1 (classes as set out in Annex V)
4	Economic size class — 2
5	Economic size class — 3
6	Economic size class — 4
7	Economic size class — 5
8	Economic size class — 6
9	Economic size class — 7
10	Economic size class — 8
11	Economic size class — 9
12	Economic size class — 10
13	Economic size class — 11
14	Economic size class — 12
15	Economic size class — 13
16	Economic size class — 14
17	Total number of holdings in the population in the given principal type of farming

Table 4

Machine-readable selection plan

Table structure	
Column number	Column description
1	Reporting year
2	Member State code as defined by the data delivery system
3	FSDN division code (reference numbers as set in Annex II)

Table structure	
Column number	Column description
4	Clusters of types of farming (farm type numbers as set in Annex IV)
5	Clusters of economic size classes (class numbers as set in Annex V)
6	Number of holdings to be selected
7	Number of holdings in the population

ANNEX IV

Particular types of farming specialisations and their correspondence with general and principal types of farming referred to in 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. SOC's 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. SOC's 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.

1. 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 2.1. of this Annex or by a code regrouping several of those variables as set out in Part 2.2. 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 not elsewhere classified (n.e.c.) > 2/3	P1 > 2/3	P15 + P16 + SO_CLND014 ≤ 2/3	P17 > 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 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	

Types of farming (for better readability the six columns under this heading are reproduced in Part C of this Annex)						Methods for the calculation of particular types of farming specialisations IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
2	Specialist horticulture								
		21	Specialist horticulture indoor						
				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	
		22	Specialist horticulture outdoor						

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

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)
				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
				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

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)
				365	Specialist fruits, citrus, tropical and subtropical fruits and nuts: mixed production	Holdings meeting conditions C1 and C2, excluding those in classes 361, 362, 363 and 364	P3 > 2/3	SO_CLND055 + SO_CLND061 > 2/3	
		37	Specialist olives						
				370	Specialist olives	Olives > 2/3	P3 > 2/3	SO_CLND069 > 2/3	
		38	Various permanent crops combined						
				380	Various permanent crops combined	Holdings meeting condition C1, excluding those in classes 351 to 370	P3 > 2/3		

Specialist holdings — Animal production

Types of farming (for better readability the six columns under this heading are reproduced in Part C of this Annex)						Methods for the calculation of particular types of farming specialisations IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
4	Specialist grazing livestock								
		45	Specialist 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	
		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	

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)
		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	
		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)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
				483	Specialist goats	Goats > 2/3 of grazing livestock AND grazing livestock > 1/10 of grazing livestock and forage	P4 > 2/3	Holdings meeting condition C1, excluding those in classes 450, 460 and 470	SO_CLVS015 > 2/3 GLANDGL > 1/10 P4
				484	Various grazing livestock	Holdings meeting conditions C1 and C2, excluding those in 481, 482 and 483	P4 > 2/3	Holdings meeting condition C1, excluding those in classes 450, 460 and 470	
5	Specialist granivores								
		51	Specialist pigs						
				511	Specialist pig rearing	Breeding sows > 2/3	P5 > 2/3	P51 > 2/3	SO_CLVS019 > 2/3
				512	Specialist pig fattening	Piglets and other pigs > 2/3	P5 > 2/3	P51 > 2/3	SO_CLVS018 + SO_CLVS020 > 2/3
				513	Pig rearing and fattening combined	Holdings meeting conditions C1 and C2, excluding those in classes 511 and 512	P5 > 2/3	P51 > 2/3	

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)
		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
				523	Laying hens and poultry-meat combined	Holdings meeting conditions C1 and C2, excluding those in classes 521 and 522	P5 > 2/3	P52 > 2/3	
		53	Various granivores combined						
				530	Various granivores combined	Holdings meeting condition C1, excluding those in classes 511 to 523	P5 > 2/3		

Mixed holdings

Types of farming (for better readability the six columns under this heading are reproduced in Part C of this Annex)						Methods for the calculation of particular types of farming specialisations IF (C1) AND (C2) AND (C3) THEN (S1)			
General	Description	Principal	Description	Particular specialisations	Description (S1)	Description of the calculation (D1)	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
6	Mixed cropping								
		61	Mixed cropping						
				611	Horticulture and permanent crops combined	Horticulture > 1/3 AND permanent crops > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P2 > 1/3 AND P3 > 1/3	
				612	Field crops and horticulture combined	General cropping > 1/3 AND horticulture > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND P2 > 1/3	
				613	Field crops and vineyards combined	General cropping > 1/3 AND vineyards > 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND SO_CLND062 > 1/3	
				614	Field crops and permanent crops combined	General cropping > 1/3 AND permanent crops > 1/3 AND vines ≤ 1/3	(P1 + P2 + P3) > 2/3 AND P1 ≤ 2/3 AND P2 ≤ 2/3 AND P3 ≤ 2/3	P1 > 1/3 AND P3 > 1/3 AND SO_CLND062 ≤ 1/3	

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)
				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	
				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	

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)
		74	Mixed livestock, mainly granivores						
				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 $P4 \leq 2/3$ AND $P5 \leq 2/3$	$P4 \leq P5$	$P45 > 1/3$ 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 $P4 \leq 2/3$ AND $P5 \leq 2/3$	$P4 \leq P5$	
8	Mixed crops – livestock								
		83	Field crops – grazing livestock combined						
				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 $P45 < P1$

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)
				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	
	84	Various crops and livestock combined							
				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 specialisations	Description (S1)	Description of the calculation	Code of variables and conditions (ref. Part B of this Annex)		
							Condition 1 (C1)	Condition 2 (C2)	Condition 3 (C3)
9	Non-classified holdings								
		99	Non-classified holdings						
				999	Non-classified holdings	Total SO = 0			

2. TABLE OF CORRESPONDENCE AND REGROUPING CODES

2.1. Correspondence between the headings of the core structural data variables listed in Annex III to Regulation (EU) 2018/1091, the headings to be collected for the SOC and the farm return of the FSDN

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN 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

Equivalent headings for the application of SOC				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
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	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 Brassicaceae family, grown for the root or the stem, and other fodder root and tuber crops n.e.c.

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
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
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

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
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
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

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
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
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)

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
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
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.			

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
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 <i>Livestock</i>				
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

Equivalent headings for the application of SOC's				
IFS code	IFS label	SOC code	SOC heading	FSDN farm return (Annex VIII to this Regulation)
CLVS011	Buffalo-cows	SOC_CLVS011	Buffalo-cows	262. Buffalo dairy cows
CLVS012	Sheep (all ages)	SOC_CLVS012	Sheep (all ages)	
CLVS013	Breeding female sheep	SOC_CLVS013	Breeding female sheep	311. Breeding female sheep
CLVS014	Other sheep	SOC_CLVS014	Other sheep	319. Other sheep
CLVS015	Goats (all ages)	SOC_CLVS015	Goats (all ages)	
CLVS016	Breeding female goats	SOC_CLVS016	Breeding female goats	321. Breeding female goats
CLVS017	Other goats	SOC_CLVS017	Other goats	329. Other goats
CLVS018	Piglets, live weight of under 20 kg	SOC_CLVS018	Piglets, live weight of under 20 kg	410. Piglets, live weight of under 20 kg
CLVS019	Breeding sows, live weight 50 kg and over	SOC_CLVS019	Breeding sows, live weight 50 kg and over	420. Breeding sows, live weight 50 kg and over
CLVS020	Other pigs	SOC_CLVS020	Other pigs	491. Pigs for fattening
				499. Other pigs
CLVS021	Broilers	SOC_CLVS021	Broilers	510. Poultry - broilers
CLVS022	Laying hens	SOC_CLVS022	Laying hens	520. Laying hens
CLVS023	Other poultry	SOC_CLVS023	Other poultry	530. Other poultry
CLVS029	Breeding female rabbits	SOC_CLVS029	Breeding female rabbits	610. Breeding female rabbits
CLVS030	Bees	SOC_CLVS030	Bees	700. Bees

2.2. 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)
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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_CLND025 (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)

3. TYPES OF FARMING AS REFERRED TO IN PART 1

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

General type of farming	Principal type of farming	Particular types of farming specialisations
2. Specialist horticulture	21. Specialist indoor horticulture	211. Specialist vegetables indoor
		212. Specialist flowers and ornamentals indoor
		213. Mixed horticulture indoor specialist
	22. Specialist outdoor horticulture	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 V

Economic size of holdings and economic size classes referred to in Article 5

1. ECONOMIC SIZE OF THE HOLDING

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

2. ECONOMIC SIZE CLASSES OF HOLDINGS

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

Classes	Limits in EUR
I	less than 2 000
II	from 2 000 to 3 999
III	from 4 000 to 7 999
IV	from 8 000 to 14 999
V	from 15 000 to 24 999
VI	from 25 000 to 49 999
VII	from 50 000 to 99 999
VIII	from 100 000 to 249 999
IX	from 250 000 to 499 999
X	from 500 000 to 749 999
XI	from 750 000 to 999 999
XII	from 1 000 000 to 1 499 999
XIII	from 1 500 000 to 2 999 999
XIV	3 000 000 and more

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

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 Regulation. To this end, the basic data are collected in the Member States for a reference period defined in Article 4 of Delegated Regulation (EU) 2024/1417 ⁽¹⁾.

- (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 FSDN, 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 2.1. in Annex IV of this Regulation.

⁽¹⁾ Commission Delegated Regulation (EU) 2024/1417 of 13 March 2024 supplementing Council Regulation (EC) No 1217/2009 setting up the Farm Sustainability Data Network with rules for annual income determination, holding sustainability analysis and access to data for research purposes, and repealing Commission Delegated Regulation (EU) No 1198/2014 (OJ L, 2024/1417, 24.5.2024, ELI: http://data.europa.eu/eli/reg_del/2024/1417/oj).

(b) Geographical breakdown

- The SOC is determined at least on the basis of geographical units which are usable for the IFS and for the FSDN. 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 ⁽⁷⁾. 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 SOC

- (a) The basic data for determining SOC 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 of the European Parliament and of the Council ⁽⁸⁾.
- (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 SOC shall be carried out:
 - (a) either by renewing the basic data in a manner similar to that specified in point (a),
 - (b) or by applying a coefficient of change whereby SOC 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) 2024/1417.

4. EXECUTION

The Member States are responsible, in accordance with this Annex, for collecting the basic data needed for calculating the SOC and for calculating them, for converting them into EUR and for collecting the data required for applying the updating method, as appropriate. Member States shall transmit the data and metadata to the Commission using a technical format specified by the Commission (Eurostat). The data and metadata shall be provided to the Commission (Eurostat) through the single entry point services. At the request of the Commission, Member States shall provide explanations on calculations of the SOC to be used by the Commission to ensure coherence of the SOC calculation methodology throughout the Union and to propose adjustments to that calculation methodology.

5. TREATMENT OF SPECIAL CASES

The following specific rules are laid down for the calculation of SOC 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 SOC 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 SOC for kitchen gardens are regarded as equal to zero.

⁽⁷⁾ 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, ELI: <http://eur-lex.europa.eu/eli/reg/2003/1059/oj>).

⁽⁸⁾ 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, ELI: <http://data.europa.eu/eli/reg/2018/1091/oj>).

(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 i.e. it corresponds to the difference between the value of the animal when it leaves the category and its value when it enters 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 SOC 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.

ANNEX VII

Other gainful activities directly related to the holding referred to in Article 7

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

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

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

All processing of farm products is considered as OGA unless the processing is regarded as a part of an agricultural activity. Wine and olive oil production are regarded as agricultural activities if the bought-in proportion of wine or olive oil is not significant.

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

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

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

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

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

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

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

⁽¹⁾ Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608, ELI: <http://data.europa.eu/eli/reg/2013/1307/oj>).

ANNEX VIII

Definition of the variables, form and layout of the farm return and transmission frequencies referred to in Article 10

The data to be compiled is transmitted annually.

The data shall be compiled following an accountancy-based principle, which means to fill in FSDN data with the most updated and reliable information on a specific variable, derived firstly from a systematic and regular recording of transactions and activities of the farm, based primarily on its source documents (such as invoices, delivery/dispatch notes, soil or other laboratory analysis).

As set out in Article 4 of Regulation (EC) No 1217/2009, the information can be compiled from other data sources as well as using data compilation methods or innovative approaches for data sharing and compiling.

In case source documents or other data sources are not available, the information should be derived as much as possible from other available quantifications, which can include modelling results.

Other qualitative or quantitative information should be compiled based on standardised classifications.

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

<table code>.<group>.<category code>(<other specific category codes>).column

With the conversion to FSDN, tables are indicated by a code based on the following rules:

- tables codes with one digit: FADN tables existing before reporting year 2025.
- tables codes with two digits: new FSDN tables introduced from reporting year 2025.
- tables codes with three digits: new FSDN tables introduced from reporting year 2025 related to the same topic.

The order of the tables in Annex VIII to this Regulation reflects the order of the topics indicated in Annex -I of Regulation (EC) No 1217/2009.

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

Examples:

- B.UT.20.A (column A of the group UT, category 20, from table B) represents the “Area” of “Rented UAA” to be recorded under the “UAA for tenant farming” in table B;
- I.A.10110.1.0.TA (column TA of the group A, category 10110, from table I) represents the total area of “Common wheat and spelt” for type of crop 1 “Field scale crops – main crop, combined crop” and missing data code 0 “No data missing”;
- M.S.1150.1.2.V (column V of the group S, category 1150 with other specific category codes 1 and 2 from table M) represents the subsidy value of “Basic Income Support for Sustainability – based on payments entitlements” that is financed solely from the Union budget and is granted per ha.

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

For tables, the first table shows the high-level matrix for groups and columns. The second table sets out the breakdown for categories where each category is represented by one or more codes and sub-codes.

The data in a farm return shall be provided in accordance with the following rules:

- financial values: are expressed in monetary terms without VAT and without taking into account grants and subsidies ⁽¹⁾, which are recorded separately, in EUR or in national monetary units. However, for national currencies where the unit represents a low relative value compared to EUR, it may be agreed between the liaison agency of a Member State concerned and the Commission to express the values in hundreds or thousands of national currency units;
- physical quantities: in quintals (1 q = 100 kg) except for eggs, which will be expressed in thousands and wine and related products which will be expressed in hectolitres;
- areas: in ares (1 a = 100 m²), except for mushrooms which will be expressed in square metres of total cropped area and except in table M “Subsidies”, where basic units are to be registered in ha;
- average livestock numbers: at least to two decimal places, except for poultry and rabbits, which are to be given in whole numbers, and bees which are to be expressed in number of occupied bee hives;
- labour units: at least to two decimal places.

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

⁽¹⁾ Grants and subsidies are understood to be all forms of direct aid from public funds which have resulted in a specific receipt.

Table A

General information on the holding

Category of general information	Code (*)
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		Columns									
Group of information		FSDN Division	Subdivision	Serial number of holding	Grid	NUTS	Date	Weight of the farm	Type of farming	Economic size class	Code
		R	S	H	GR	N	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	GR	N	DT	W	TF	ES	C
10	Number of the holding	ID				—	—	—	—	—	—	—
25	INSPIRE grid code	LO	—	—	—		—	—	—	—	—	—
40	NUTS3	LO	—	—	—	—		—	—	—	—	—
60	Type of accounting	AI	—	—	—	—	—	—	—	—	—	
70	Date of closure of accounts	AI	—	—	—	—	—		—	—	—	—
80	National weight calculated by the Member State	TY	—	—	—	—	—	—		—	—	—
90	Classification at the time of selection	TY	—	—	—	—	—	—	—			—

Code (*)	Description	Group	R	S	H	GR	N	DT	W	TF	ES	C
100	Other gainful activities (OGA) directly related to the holding	CL	—	—	—	—	—	—	—	—	—	
110	Type of ownership/ economic objective	CL	—	—	—	—	—	—	—	—	—	
120	Legal status	CL	—	—	—	—	—	—	—	—	—	
130	Level of liability of the holder(s)	CL	—	—	—	—	—	—	—	—	—	
140	Organic farming	CL	—	—	—	—	—	—	—	—	—	
142	Year in which the farm started conversion to organic	CL	—	—	—	—	—		—	—	—	—
145	Share of organic farming products	CL	—	—	—	—	—	—	—	—	—	
150	Protected Designation of Origin (PDO) / Protected Geographical Indication (PGI) / Traditional Speciality Guaranteed (TSG) / mountain product	CL	—	—	—	—	—	—	—	—	—	
151	Sectors with PDO/PGI /TSG/ mountain product	CL	—	—	—	—	—	—	—	—	—	
160	Areas facing natural and other specific constraints	CL	—	—	—	—	—	—	—	—	—	
170	Altitude	CL	—	—	—	—	—	—	—	—	—	
190	Natura 2000 area	CL	—	—	—	—	—	—	—	—	—	
200	Water Framework Directive (2000/60/EC) area	CL	—	—	—	—	—	—	—	—	—	
210	Irrigation system	OT	—	—	—	—	—	—	—	—	—	
220	Livestock unit grazing days on common land	OT	—	—	—	—	—	—	—	—	—	

Code (*)	Description	Group	R	S	H	GR	N	DT	W	TF	ES	C
230	Member of Producer Organisations (POs)	OT	—	—	—	—	—	—	—	—	—	
231	Economic relevance of Producer Organisations (POs) to the farm	OT										
232	Number of members of Producer Organisations (POs)	OT	—	—	—	—	—	—	—	—	—	
240	Participation in mutual funds	OT	—	—	—	—	—	—	—	—	—	
241	Compensation of losses	OT	—	—	—	—	—	—	—	—	—	

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 for the duration of its inclusion in the FSDN network. A number once assigned shall not be 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 shall be assigned to it. A change in the type of farming practised on the holding does not require an assignment of a new number. Where confusion with any other returning holding may result from the holding keeping the number it has (e.g. when new regional subdivisions are created), the number shall be changed. A table showing the equivalence of old and new numbers is to be forwarded to the Commission by the Member State concerned.

The holding number comprises three groups of indications as follows:

A.ID.10.R. *FSDN 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 shall be based on the common system of classification of the regions, referred to as the nomenclature of territorial statistical units (NUTS) established by the Commission (Eurostat) in cooperation with the national institutes for statistics.

In any case, the Member State concerned shall 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 INSPIRE grid code and the code of the NUTS level 3 territorial units.

A.LO.25.GR. The cell code of the 1 km INSPIRE Statistical Units Grid for pan-European usage, as established by Commission Regulation (EU) No 1089/2010 ⁽²⁾ where the farm is located. This code shall be used only for transmission purposes.

For data dissemination purposes, in addition to the normal disclosure control mechanisms for tabular data, nested grids shall be used to ensure that there are more than 15 agricultural holdings in the grid or within a NUTS administrative unit.

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 shall be given.

A.AI. *Accounting information*

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

⁽²⁾ Commission Regulation (EU) No 1089/2010 of 23 November 2010 implementing Directive 2007/2/EC of the European Parliament and of the Council as regards interoperability of spatial data sets and services. (OJ L 323, 8.12.2010, p. 11, ELI: <http://data.europa.eu/eli/reg/2010/1089/oj>).

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 ⁽³⁾ 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 shall be given. The following code numbers shall 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 shall 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 shall 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 shall be given whether the holding applies organic production methods, within the meaning of Regulation (EU) No 2018/848 of the European Parliament and of the Council ⁽⁴⁾, 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

⁽³⁾ See Annex VII to this Regulation.

⁽⁴⁾ Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/848/oj>).

A.CL.142.DT. *Year in which the farm started the conversion to organic:* year is to be given in in format “YYYY”.

A.CL.145.C. *Share of organic farming products sold as organic in certified farms:* in case a holding is certified for organic farming, to be provided as a percentage band indicating the share of sales in monetary values of products sold as organic on the total farm sales. The following code numbers are to be used:

- 1 0 %
- 2 > 0 to ≤ 25 %
- 3 > 25 % to ≤ 50 %
- 4 > 50 % to ≤ 75 %
- 5 > 75 % to < 100 %
- 6 100 %

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) 2024/1143 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, and/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, and/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 and/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 account for the majority of production in that particular sector, the code for ‘not applicable’ is to be used. The following code numbers are to 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

⁽³⁾ Regulation (EU) 2024/1143 of the European Parliament and of the Council of 11 April 2024 on geographical indications for wine, spirit drinks and agricultural products, as well as traditional specialities guaranteed and optional quality terms for agricultural products, amending Regulations (EU) No 1308/2013, (EU) 2019/787 and (EU) 2019/1753 and repealing Regulation (EU) No 1151/2012 (OJ L, 2024/1143, 23.4.2024, ELI: <http://data.europa.eu/eli/reg/2024/1143/oj>).

- 37 cow's milk
- 38 pigmeat
- 39 sheep and goats (milk and meat)
- 40 poultry meat
- 41 eggs
- 42 other sector

The items A.CL.150.C. *Protected Designation of Origin / Protected Geographical Indication / Traditional Speciality Guaranteed / mountain product* and A.CL.151.C are optional for the Member States. If they are applied by the Member State, they shall be filled in for all sample farms of the Member State. If A.CL.150.C is applied, A.CL.151.C shall 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 ⁽⁶⁾. 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;
- 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;
- 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.

A.CL.170.C. *Altitude*: The altitude is to 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.

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 Directive 2009/147/EC of the European Parliament and of the Council ⁽⁷⁾ and Council Directive 92/43/EEC ⁽⁸⁾ (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 a Natura 2000 area;
- 2 the majority of the utilised agricultural area of the holding is situated in a Natura 2000 area.

⁽⁶⁾ 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, ELI: <http://data.europa.eu/eli/reg/2013/1305/oj>).

⁽⁷⁾ Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI: <http://data.europa.eu/eli/dir/2009/147/oj>).

⁽⁸⁾ 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, ELI: <http://data.europa.eu/eli/dir/1992/43/oj>).

A.CL.200.C. *Water Framework 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 eligible for payments to compensate for disadvantages imposed by requirements resulting from the implementation of Directive 2000/60/EC of the European Parliament and of the Council ⁽⁹⁾, as established by national CAP Strategic Plans pursuant to Article 72 of Regulation (EU) 2021/2115 ⁽¹⁰⁾. 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 to compensate disadvantages imposed by requirements resulting from the implementation of Directive 2000/60/EC;
- 2 the majority of the utilised agricultural area of the holding is situated in an area eligible to payments to compensate disadvantages imposed by requirements resulting from the implementation of 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 used on the farm in the reporting year:

- 0 not applicable (when no irrigation occurred 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 farm's products are marketed by the producer organisation (choose all sectors covered by POs the farm is a member of). For the purpose of this survey, "producer organisations" mean any type of entity that has been formed at 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.

- 0 not a member of a producer organisation

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

- 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

⁽⁹⁾ 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, ELI: <http://data.europa.eu/eli/dir/2000/60/oj>).

⁽¹⁰⁾ Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/2115/oj>).

- 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. The 'main PO' is 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 19 members
- 3 PO has 20 to 49 members
- 4 PO has 50 to 99 members
- 5 PO has 100 to 499 members
- 6 PO has 500 to 999 members
- 7 PO has 1 000 members (or more)

Germany is exempt from submitting data relating to variables A.OT.230.C, A.OT.231.C, and A.OT.232.C for the reporting year 2025.

A.OT.240.C *Participation in mutual funds*: An indication is to be provided on whether the farmer participates in a mutual fund. A mutual fund is a scheme accredited by a Member State in accordance with its national law for affiliated farmers to insure themselves, whereby compensation payments are made to affiliated farmers who experience economic losses. The establishment of mutual funds can be encouraged by different kinds of public support, among them: i) contribution to start-up capital; ii) governmental allowances to annual contributions to the fund, including by farmers; iii) compensation of payments made to farmers; iv) fiscal incentives to the deposits of funds. An example of public support for mutual funds can be found in Article 76(3), point (a), of Regulation (EU) 2021/2115, according to which Member States may grant financial contributions to mutual funds, including for the administrative cost of setting up.

The following code numbers are to be used:

- 0 No, the farmer does not participate in any mutual fund.
- 1 Yes, the farmer participates in a mutual fund.

A.OT.241.C *Compensation of losses*: An indication is to be provided whether the farmer filed an application for compensation of losses due to extreme events inside or outside the insurance schemes for which the costs of insurance premiums are recorded in Table H under codes 5051 and/or 5055. Compensation outside the insurance schemes may be relevant either because the farmer is not insured or because the farmer's insurance does not cover the damage. If no such costs are recorded in Table H, it means that the application for compensation of losses due to extreme events was filed under ex-post crisis support schemes such as CAP agricultural reserve, EU Solidarity Fund, State aid, etc.

The following code numbers are to be used:

- 0 No
- 1 Yes, under an insurance contract
- 2 Yes, under a public ex-post crisis support schemes
- 3 Yes, both.

COLUMNS IN TABLE A

Column R refers to the FSDN division, column S to the subdivision, column H to the serial number of the holding, column GR to the INSPIRE Statistical Units Grid, column N to the NUTS, column AO to the number of the accounting office, column DT to the date, column W to the weight of the farm, column TF to the type of farming, column ES to the economic size class, and column C to the code.

Table B

Type of occupation

Category of Utilised agricultural area (UAA)		Code (*)
Group of information		Utilised Agricultural Area
		A
UO	UAA for owner farming	
UT	UAA for tenant farming	
US	UAA for sharecropping or other modes	

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

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

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

The following groups of information and categories shall be used:

B.UO. *UAA for owner farming*

B.UO.10.A UAA (arable land, permanent grassland, permanent crops and kitchen gardens) of which the farmer is the owner, tenant for life or leaseholder and/or UAA held on similar terms.

B.UT. *UAA for tenant farming*

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

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

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

B.US. UAA for sharecropping or other modes

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

COLUMNS IN TABLE B

Column A refers to UAA.

Table C

Labour

Structure of the table

Table C	
Labour	
Category of labour	Code (*)

		Columns											
Group of information		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	Average wage		Social security
		Number of persons	Gender	Men	Women	Year of birth	Agricultural training of the manager	Annual time worked	Annual Work Units	% of annual time worked	Wage per year	Wage per hour	Retirement
		P	G	G1	G2	B	T	Y1	W1	Y2	AW	AW1	R
		Integer	Code	Integer	Integer	Four digits	Code	hours	AWU	%	National currency	National currency	Code
UR	Unpaid regular										—	—	
UC	Unpaid non-regular		—			—	—		—		—	—	—
PR	Paid regular											—	—
PC	Paid non-regular	—	—	—	—	—	—		—		—		—
EX	Externals		—			—	—		—		—	—	—

Code (*)	Description	Group	P	G	G1	G2	B	T	Y1	W1	Y2	AW	AW1	R
10	Holder(s)/manager(s)	UR	—		—	—						—	—	
		PR	—		—	—							—	—
20	Holder(s)/not manager(s)	UR	—		—	—		—				—	—	
		PR	—		—	—		—					—	—
30	Manager(s)/not holder(s)	UR	—		—	—						—	—	
50	Other	UR		—			—	—				—	—	—
		PR		—			—	—					—	—
60	Non-regular work	UC		—			—	—		—		—	—	—
		PC		—			—	—		—		—		—
70	Paid manager	PR	—		—	—							—	—
80	External workers	EX		—			—	—		—		—	—	—

The term 'labour' includes all persons who have been engaged on work on the farm during the reporting year. However, some data are to be provided also for persons who have done this work on behalf of another person or undertaking (external workers whose costs are included 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 to be 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:

- 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');
- 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 reporting year participated (outside normal holidays) for at least a whole day of each week.

A person employed regularly on a farm, but engaged for a limited period in the reporting year due to special reasons, is nevertheless entered (for the number of hours 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.50. *Other unpaid regular labour*

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

C.UC. *Unpaid non-regular labour*

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

C.PR. *Paid regular labour*

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

The following categories are to be shown:

C.PR.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.PR.20. *Holder(s)/not manager(s)*

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

C.PR.70. *Paid manager*

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

C.PR.50. *Other*

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 non-regular 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.

*C.EX. Externals**C.EX.80. Externals*

This group refers to workers recruited via third parties (e.g., temporary employment agencies). External workers are not part of the farm's payroll; nevertheless, they are managed by the holder/manager. These workers may be regular or non-regular.

*COLUMNS IN TABLE C**Number of persons (column P)*

The number of persons shall be indicated in the categories where they can appear (categories 50 and 60 from the groups 'unpaid regular labour' UR or 'paid regular labour' PR and 80 from the group 'externals' EX).

Gender (column G)

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

- 1 man
- 2 woman

Member States that have legal provisions or practices recognising that individuals may not fall into male and female categories or may not wish to be associated with one of them may use additional codes.

Men, Women (columns G1 and G2)

The number of men and women shall be given only for categories 50 and 60 from groups 'unpaid regular labour' UR and 'paid regular labour' PR and 80 from the group 'externals' EX. For category 80 'externals' this information is optional.

Member States that have legal provisions or practices recognising that individuals may not fall into male and female categories or may not wish to be associated with one of them may use additional columns.

Year of birth (column B)

The year of birth shall 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 shall 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

Total work on the holding (agricultural work and work for OGA directly related to the 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 (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).

Annual time worked (column Y1)

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

Annual work units (column W1)

Regularly employed work force is converted into annual work units. The number of annual work units is not recorded for non-regular labour (category 50 of both unpaid UC and paid PC labour) and for category 80 externals EX. 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 their 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 their 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 shall 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 for all categories. It is given in % of hours worked during the reporting year.

Wages and social security costs per year (column AW)

Wages and social security costs for paid labour per year (explanations are provided in table H under code 1010) shall be provided for the categories 10, 20, 50 and 70 under the group 'paid regular labour' PR. For categories 10, 20, 70 it refers to each person whereas for category 50 it should be an average amount.

Wages and social security costs per hour (column AW1)

Average wages and social security costs for paid labour per hour (explanations are provided in table H under code 1010) shall be provided for the category 60 under the group 'paid non-regular labour' PC.

Retirement (column R)

An indication shall be given whether the holders and/or managers will be entitled to a retirement pension (mandatory and/or complementary, for their work in agriculture and/or in other sectors). This information shall be given only for unpaid regular labour (UR) for the categories 10, 20 and 30.

The retirement scheme coverage is indicated by a code number, i.e.:

- 1 yes (the person will be entitled to a retirement pension)
- 2 no (the person will not be entitled to a retirement pension)

Table D

Assets and investments

Structure of the table

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

Code (*)	Description of categories	OV	AD	DY	IP	S	SA	CV
1005	Cash, receivables, other current assets and equivalents		—	—	—	—	—	
1040	Inventories		—	—				
2010	Biological assets – plants							
3010	Agricultural land		—	—				
3020	Land improvements							
3030	Farm buildings							

Code (*)	Description of categories	OV	AD	DY	IP	S	SA	CV
4010	Machinery and equipment							
5010	Forest land including standing timber		—	—				
7005	Intangible assets							
8010	Other non-current assets							

The following categories of assets shall be used:

1005. *Cash, receivables, other current assets and equivalents*

Cash and other assets that can be easily converted to cash. Short-term assets, amounts owed to the holding, normally arising from business activities. Any other assets that are easily sold or expected to be paid within a year.

1040. *Inventories*

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

2010. *Biological assets — plants*

Values of all plants that have not been harvested yet (all permanent and standing crops). Accumulated depreciation (D.AD) and Depreciation of the current year (D.DY.) are to be only reported for Permanent crops.

3010. *Agricultural land*

Agricultural land owned by the holding.

3020. *Land improvements*

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

3030. *Farm buildings*

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

4010. *Machinery and equipment*

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

5010. *Forest land including standing timber*

Forest land in owner occupation included in the agricultural holding.

7005. *Intangible assets*

All intangible assets that can be easily bought or sold (e.g. quotas and rights when they are tradable without land and an active market exists), as well as those that cannot easily be bought or sold (e.g. software, licences, etc.). The heading shall be completed and the amounts entered are subject to depreciation in column DY.

All other intangible assets that cannot easily be bought or sold (e.g. software, licences, etc.). The heading shall be completed and the amounts entered are subject to depreciation in column DY.

8010. *Other non-current assets*

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

Groups of information in Table D

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

There is only one column (V) value.

Valuation methods

The following valuation methods are used:

Fair value less the estimate point-of-sale costs	amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction less the cost estimated to incur in relation to the sale	3010, 5010, 7005 if tradeable
Historical cost	nominal or original cost of an asset when acquired	2010, 3020, 3030, 4010, 7005 if non-tradeable
Book value	value at which an asset is carried on a balance sheet	1005, 1040, 8010

D.OV. *Opening valuation*

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

D.AD. *Accumulated depreciation*

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

D.DY. *Depreciation of the current year*

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

A table with the annual rates of depreciation applied by each Member State shall be communicated to the Commission in due time for the set-up of the computerised delivery and control system referred to in Article 11(1) of this Regulation.

D.IP. *Investments/Purchases*

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

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

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

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

D.S. *Investment subsidies*

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

D.SA. *Sales*

Total sales of assets during the accounting year.

D.CV. *Closing valuation*

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

Comments

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

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

Table E

Quotas and other rights

TABLE E					
Quotas and other rights					
Category of quota or right		Code(*)			
		Columns			
Group of information		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 and entitlements for payments under basic income support for sustainability

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 valued 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 and entitlements for payments under basic income support for sustainability.

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 and basic income support for sustainability): number of entitlements

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

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

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

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

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

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

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

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

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

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

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

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

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

Amount paid.

COLUMNS IN TABLE E

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

Table F

Debts and credits

Structure of the table

Category of debts		Code (*)	
		Columns	
Group of information		Short term	Long-term
		S	L
OV	Opening valuation		
CV	Closing valuation		

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

Liabilities of the holding: the amounts indicated shall relate only to amounts still outstanding, i.e., loans contracted minus the repayments already made.

The following categories are to be used:

- 1010. Debt — commercial standard — refers to loans not supported by any public policy targeting loan-taking.
- 1020. Debt — commercial special — refers to loans benefiting from a public policy support (interest subsidies, guarantees, etc.).
- 1030. Debt — family/private loans — loans concluded with a physical person thanks to their family/private relationship with the debtor.
- 2010. Payables — amounts owed to suppliers.
- 3000. Other liabilities — liabilities other than loans or payables.

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

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

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

Table G

Value added tax (VAT)

Structure of the table

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

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

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

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

The following details on VAT should be provided as categories:

1010. *Main VAT system in the farm*

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

1020. *Minority VAT system in the farm*

Codes as defined for the main VAT system.

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

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

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

Table H

Inputs

Structure of the table

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

Code(*)	Group	Description of categories	V	Q
1010	LM	Wages and social security costs for paid labour		—
1020	LM	Contract work and machinery hire		—
1030	LM	Current upkeep of machinery and equipment		—
1040	LM	Motor fuels and lubricants		—
1050	LM	Car expenses		—
2010	SL	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)		—
2020	SL	Purchased coarse fodder for grazing stock (equines, ruminants)		—
2030	SL	Purchased feedstuffs for pigs		—
2040	SL	Purchased feedstuffs for poultry and other small animals		—
2050	SL	Farm-produced feedstuffs for grazing stock (equines, ruminants)		—
2060	SL	Farm-produced feedstuffs for pigs		—
2070	SL	Farm-produced feedstuffs for poultry and other small animals		—
2080	SL	Veterinary expenses		—
2090	SL	Other specific livestock costs		—
3010	SC	Seeds and seedlings purchased		—
3020	SC	Seeds and seedlings produced and used on the farm		—
3030	SC	Fertilisers and soil improvers		—

Code(*)	Group	Description of categories	V	Q
3031	SC	Quantity of N used in mineral fertilisers	—	
30311	SC	of which solid urea (optional)	—	
30312	SC	of which urea in Urea-Ammonium Nitrate and Urea-Ammonium Sulphate (optional)	—	
30313	SC	of which Calcium-Ammonium Nitrate fertilisers (optional)	—	
3032	SC	Quantity of P ₂ O ₅ used in mineral fertilisers	—	
3033	SC	Quantity of K ₂ O used in mineral fertilisers	—	
3034	SC	Purchased manure		—
3040	SC	Crop protection products		—
3090	SC	Other specific crop costs		—
4010	OS	Specific costs for forestry and wood processing		—
4020	OS	Specific costs for crop processing		—
4030	OS	Specific costs for cow's milk processing		—
4045	OS	Specific costs for other animals' milk processing		—
4070	OS	Specific costs for meat processing and other animal products processing		—
4090	OS	Other specific costs for other gainful activities		—
5010	FO	Current upkeep of land improvements and buildings		—
5020	FO	Electricity		—
5030	FO	Heating fuels, total		—
5031	FO	of which natural gas and manufactured gases		—
5032	FO	of which oil and petroleum products		—
5033	FO	of which solid fossil fuels		—
5034	FO	of which renewable fuels (wood, straw, biogas, ...)		—
5035	FO	of which other origin		—
5040	FO	Water		—
5051	FO	Agricultural insurance		—
5055	FO	Other farm insurance		—
5061	FO	Taxes and other dues		—
5062	FO	Taxes and other charges on land and buildings		—
5070	FO	Rent paid, total		—
5071	FO	of which rent paid for land		—
5080	FO	Interest and financial charges paid		—
5090	FO	Other farming overheads		—

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

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

Where the costs indicated are for the total 'consumption' of inputs during the accounting year but do not correspond to production during that year, changes in stocks of inputs shall 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.

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

The costs relating to 'consumption' of capital assets are represented by depreciation, hence expenditure on acquisition of capital assets is not to be treated as a farm cost. Instructions on depreciation are set out in Table D 'Assets'.

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

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

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

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

Inputs are classified as follows:

1010. *Wages and social security costs for paid labour*

This item includes the following:

- salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (piece work or by the hour), with deduction of any social allowances paid to the holder as employer to offset the payment of a salary which does not correspond to actual work done (e.g. absence from work due to an accident, vocational training, etc.),
- salaries and wages in kind (e.g. lodging, board, housing, farm produce, etc.),
- bonuses for productivity or qualifications, gifts, gratuities, share of profits,
- other expenditure associated with labour (recruitment expenses),
- social security payments incumbent upon the employer and those paid by him on behalf of and instead of the employee,
- occupational accident insurance.

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

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

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

1020. *Contract work and machinery hire*

This item includes the following:

- total expenditure in respect of work on the farm carried out by agricultural contractors. This may include the cost of the use of equipment (including fuel) and the work. In case the cost of the materials employed other than fuel (i.e., crop protection products, fertilisers and seeds) is also included in the contract, the cost of these materials shall be excluded. This amount (if necessary by estimation) shall be entered under the corresponding cost item (e.g., pesticides to be recorded under code 3040 'Crop protection products'),
- cost of hiring machines operated by the farm's labour. The fuel costs related to the use of the rented machinery, shall be recorded under code 1040 'Motor fuels and lubricants',
- cost of leasing machines operated by the farm's labour. The fuel and maintenance costs of leased machines shall be recorded under the relevant codes (codes 1030 'Current upkeep of machinery and equipment' and 1040 'Motor fuels and lubricants').

1021. *Contract work*

Cost of contract workers not including the cost of the use of equipment. It includes the cost of workers recruited via third parties (e.g., temporary employment agencies).

1022. *Machinery hire*

Cost of hiring and leasing machines operated by the farm's labour and cost of service providers including both contract workers and the supply of machinery.

1030. *Current upkeep of machinery and equipment*

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

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

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

1040. *Motor fuels and lubricants*

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

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

1040.	'Motor fuels and lubricants'.
5030.	'Heating fuels'.

1050. Car expenses

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

Feedstuffs

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

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

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

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

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

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

The following breakdown is to be given:

— Purchased feedstuffs:

2010.	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)
2020.	Purchased coarse fodder for grazing stock (equines, ruminants)
2030.	Purchased feedstuffs for pigs
2040.	Purchased feedstuffs for poultry and other small animals

— Farm-produced feedstuffs used on farms:

2050.	Farm-produced feedstuffs for grazing stock (equines, ruminants)
2060.	Farm-produced feedstuffs for pigs
2070.	Farm-produced feedstuffs for poultry and other small animals

2080. Veterinary expenses

Cost of veterinary fees and medicines.

2090. Other specific livestock costs

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

3010. *Seeds and seedlings purchased*

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

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

3020. *Seeds and seedlings produced and used on the farm*

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

3030. *Fertilisers and soil improvers*

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

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

3031 *Quantity in quintals of N used in mineral fertilisers*30311 *of which solid urea (optional)*

Quantity (weight) of nitrogen in terms of N in solid urea fertiliser

30312 *of which urea in Urea-Ammonium Nitrate and Urea-Ammonium Sulphate fertiliser*

Quantity (weight) of nitrogen in terms of N in Urea-Ammonium Nitrate and Urea-Ammonium Sulphate fertilisers (optional)

30313 *of which Calcium-Ammonium Nitrate fertilisers*

Quantity (weight) of nitrogen in terms of N in Calcium-Ammonium Nitrate (optional)

3034. *Purchased manure*

Value of purchased manure.

3040. *Crop protection products*

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

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

3090. *Other specific crop costs*

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

4010. *Specific costs for forestry and wood processing*

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

4020. *Specific costs for crop processing*

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

4030. *Specific costs for cow's milk processing*

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

4045. *Specific costs for other animals' milk processing*

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

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

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

4090. *Other specific costs for other gainful activities*

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

5010. *Current upkeep of land improvements and buildings*

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

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

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

5020. *Electricity*

Total consumption of electricity for farm business use.

5030. *Heating fuels (total)*

Total consumption value of purchased heating fuels for farm business use, including the heating of glasshouses. This category includes heating consumption of purchased fossil fuels: natural and manufactured gases, oil, petroleum products and solid fossil fuels as well as consumption of purchased renewable energy sources (e.g., wood, straw, pellets, biogas).

5031. *Of which natural gas and manufactured gases*

Total consumption of natural gas and other manufactured, fossil-based gases for farm business use, including the heating of glasshouses.

5032. *Of which oil and petroleum products*

Total consumption of oil and petroleum products for farm business use, including the heating of glasshouses.

5033. *Of which solid fossil fuels*

Total consumption of solid fossil fuels (e.g., coal) for farm business use, including the heating of glasshouses.

5034. *Of which renewable fuels*

Total consumption of renewable fuels (e.g., wood, straw, pellets, biogas) for farm business use, including the heating of glasshouses.

The submission of data relating to variables 5031, 5032, 5033 and 5034 is voluntary as from the accounting year 2023 and mandatory as from the accounting year 2025.

5035. *Of which other origin*

Total consumption of energy produced by other origin not included in previous categories. Examples could be geothermal, district heating etc.

District heating provides heat from a centralised location. In this system, a central plant generates heat in the form of hot water, often through the combustion of fossil fuels, biomass, or other renewable sources, and distributes it through a network of pipes.

5040. *Water*

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

5051. *Agricultural insurance*

The cost of insurance of agricultural production income or any of its components, including insurance against death of livestock and damage to crops, etc. Includes the fee of participation in mutual funds.

5055. *Other farm insurance*

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

5061. *Farm taxes and other dues*

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

5062. *Taxes and other charges on land and buildings*

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

5070. *Rent paid*

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

5071. *Of which rent paid for land*

5080. *Interest and financial charges paid*

Interest and financial charges on borrowed capital (loans) obtained for farm purposes. This information is compulsory.
Subsidies on interest are not deducted but are entered in Table M under code 3550.

5090. *Other farming overheads*

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

Table I

Land use and crops

Structure of the table:

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

Group of information		Columns						
		Total area	of which is irrigated	of which is used for energy crops	of which is fully organic	of which is in conversion to organic	Quantity	Value
		TA	IR	EN	OR	CO	Q	V
A	Area						—	—
NU	Quantity of N used in mineral fertilisers	—	—	—	—	—		—
PU	Quantity of P ₂ O ₅ used in mineral fertilisers	—	—	—	—	—		—
KU	Quantity of K ₂ O used in mineral fertilisers	—	—	—	—	—		—
OV	Opening valuation	—	—	—	—	—	—	
CV	Closing valuation	—	—	—	—	—	—	
PR	Production	—	—	—	—	—		—
SA	Sales	—	—	—	—	—		
FC	Farm household consumption and benefits in kind	—	—	—	—	—	—	
FU	Farm use	—	—	—	—	—	—	

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

Code (*)	Description
Cereals for the production of grain (including seeds)	
10110	Common wheat and spelt
10120	Durum wheat
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 <i>Brassicae</i> 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.

Code (*)	Description
Fresh vegetables, melons and strawberries of which:	
Fresh vegetables, melons and strawberries — Outdoor or under low (not accessible) protective cover	
10711	Fresh vegetables (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

Code (*)	Description
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)

Code (*)	Description
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

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

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

Code (**)	Description
4	<i>Crops under accessible protective cover:</i> crops under accessible protective cover comprise fresh vegetables, melons and strawberries under shelter, flowers and ornamental plants (annual or perennial) under shelter, permanent crops under shelter.

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

Code (***)	Description
0	Code 0 is entered when no data are missing.
1	Code 1 is entered when the area covered by a crop cannot be reported, for example in the case of sales of marketable crop products purchased as standing crops or coming from land rented for a period of less than 1 year on an occasional basis.
2	Code 2 is entered when the actual production cannot be determined in quintals (or hectolitres for wine and wine-related products) because of the conditions of sale or when there is no actual production.
4	Code 4 is entered when the area covered by a crop cannot be reported and there is no actual production or actual production cannot be determined in quintals (or hectolitres for wine and wine-related products)

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

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

GROUPS OF INFORMATION IN TABLE I

Table I contains the following groups of information:

Mandatory groups of information: area (A), opening valuation (OV), closing valuation (CV), production (PR), sales (SA), farm household consumption and benefits in kind (FC), farm use (FU).

Optional group of information: Quantity of N, P₂O₅ and K₂O in mineral fertilisers.

COLUMNS IN TABLE I

In Table I the following information are to be recorded: the total area (TA), the area which is irrigated (IR), the area which is used for energy crops (EN), the area which is fully organic (OR), the area that is under conversion to organic (CO), the quantity of nutrients' input, production, sales, (Q) and the value (V). In the following it is described for each group of information which columns have to be completed:

I.A Area

For the group of information area (A), the total area (TA), the area which is irrigated (IR), the area which is used for energy crops (EN), the area on which crops are grown organically as defined in Article 3(2) of Regulation (EU) 2018/848(OR), the area that is under conversion to organic production as defined in Article 3, point (6) and Article 10 of Regulation (EU) 2018/848(CO), are to be recorded. In each case the area is to be given in ares (100 ares = 1 hectare), except in the case of land used for mushroom growing which is given in square metres. The areas recorded under columns OR and CO are mutually exclusive.

I.NU *Quantity of N used in mineral fertilisers*

Optional data. Total quantity (weight) of nitrogen in terms of N in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their N content. The quantity is to be given in quintals (100 kg).

I.PU *Quantity of P₂O₅ used in mineral fertilisers*

Optional data. Total quantity (weight) of phosphorus in terms of P₂O₅ in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their P₂O₅ content. The quantity is to be given in quintals (100 kg).

I.KU *Quantity of K₂O used in mineral fertilisers*

Optional data. Total quantity (weight) of potassium in terms of K₂O in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their K₂O content. The quantity is to be given in quintals (100 kg).

I.OV *Opening valuation*

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

I.CV *Closing valuation*

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

I.PR *Production*

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

These quantities shall be indicated in quintals (100 kg) with the exemption of wine and wine-related products, which are expressed in hectolitres. When, because of the conditions of sale, actual production in quintals cannot be determined, the missing data code 2 shall be entered.

For the 10790 "Other vegetables" and 90900 "Other", the quantity is not to be provided.

I.SA *Total sales*

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

I.FC *Farm household consumption and benefits in kind*

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

I.FU *Farm use*

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

— animal feed:

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

- seeds:
the farm-gate value of saleable farm products used as seed for crops during the year,
- other farm use (including products from the holding used for the preparation of meals for holidaymakers).

Table J

Livestock production

Structure of the table

Category of livestock					Code (*)		
Group of Information		Columns			Time grazing	Access to yard	Type of housing
		Average number	Number	Value			
		A	N	V		Y	C
AN	Average number		—	—	—	—	—
OR	Of which organic		—	—	—	—	—
CO	Of which in conversion to organic		—	—	—	—	—
RN	Reference 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	—			—	—	—
DL	Number of deaths, including emergency killings	—		—	—	—	—
FC	Farmhouse consumption	—			—	—	—
FU	Farm use	—			—	—	—
TH	Type of housing	—	—	—	—	—	
TO	Time spent outdoor	—	—	—			—

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

Code (*)	Description
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
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 are to 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, fur animals. Includes also other animals used for farm tourism. Excludes products of other animals (see Table K, category 900).

GROUPS OF INFORMATION IN TABLE J

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

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

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

Average Number (column A)

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

J. OR Organic

Average number of animals reared following the production rules laid down in Articles 9, 10, 11 and 14 and in Part II of Annex II of Regulation (EU) 2018/848, excluding those still in the conversion period as defined in Article 3 point (6) and Article 10 of that Regulation.

J. CO in conversion to organic

Average number of animals reared following the production rules laid down in Articles 9, 10, 11 and 14 and in Part II of Annex II of Regulation (EU) 2018/848, which are still in the conversion period as defined in Article 3(6) and Article 10 of that Regulation.

J.RN. *Reference number (to be recorded for column N only)*

The reference number is the number of animals typically present on the farm at a given moment. It is used to calculate the standard output of the holding and its economic size. Contrary to the average number (AN), it enables to account for a period during which there is a lower number or no livestock on the holding for an exceptional period of time due to an exceptional break in the production cycle (e.g. disease outbreaks).

Number (column N)

Number of livestock is to be indicated in heads or in number for beehives.

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

The data relating to the variable "J.RN.Reference number" may be provided in exceptional cases (e.g. disease on the holding, or culling for sanitary reason). The submission of this data is optional.

J.OV Opening valuation

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

Number (column N)

Number of livestock is to be indicated in heads or in number for beehives.

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

Value (column V)

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

J.CV Closing valuation

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

Number (column N)

Number of livestock is to be indicated in heads or in number for beehives.

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

Value (column V)

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

J.PU Purchases

Refer to the total livestock purchased during the accounting year.

Number (column N)

Number of livestock is to be indicated in heads. This information is not to be provided for the other animals (category 900).

Value (column V)

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

J.SA Total sales

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

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

Number (column N)

Number of livestock is to be indicated in heads. This information is not to be provided for the other animals (code 900).

Value (column V)

When the marketing costs, if any, are known they are not deducted from the sales total, but these costs are given under code 2090 ('Other specific livestock costs'). The related grants and subsidies are not included in the sales total but are specified in Table M 'Subsidies' in the appropriate category of Coupled Income Support (codes 23111 to 2900).

J.SS Sales for slaughtering

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

Number (column N)

See Total sales

Value (column V)

See Total sales

J.SR *Sales for further rearing or breeding*

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

Number (column N)

See Total sales

Value (column V)

See Total sales

J.SU *Sales with unknown destination*

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

Number (column N)

See Total sales

Value (column V)

See Total sales

J.DL *Number of deaths, including emergency killings*

Number (column N)

Number of livestock shall be indicated in heads. It includes emergency killings and depopulation. Emergency killing refers to killing of animals which are injured or have a disease associated to severe pain or suffering. Depopulation refers to the process of killing animals for public health, animal health, welfare or environmental reasons under the supervision of the competent authority.

J.FC *Farmhouse consumption and benefits in kind*

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

Number (column N)

Number of livestock shall be indicated in heads. This information is not to be provided for the other animals (category 900).

Value (column V)

Value of livestock shall be determined at fair value.

J.FU *Farm use*

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

- catering, tourism accommodation,
- processing of livestock into meat products and feed.

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

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

Number (column N)

Number of livestock shall be indicated in heads. This information is not to be provided for the other animals (category 900).

Value (column V)

Value of livestock shall be determined at fair value.

J.TH Type of housing

Code (column C)

The codes defining the type of housing are to be selected from the list below, for each individual animal category included therein:

Table J

Type of housing codes

Code	Type of animal	Type of housing
10	Bovine animals (categories 210 – 269)	Tied stalls (slurry)
20		Tied stalls (solid manure)
30		Loose/cubicle housing (slurry)
40		Loose/cubicle housing (solid manure)
50		Always outdoor
60		Other type of housing (slurry)
70		Other type of housing (solid manure)
80	Sheep and goats (categories 311-329)	Deep litter
90		Slatted floor
100		Solid floor
110		Always outdoor
120	Pigs (categories 410 – 499)	Fully slatted floor
130		Partially slatted floor
140		Solid floor (solid manure)
150		Entire surface is deep litter
160		Outdoor (free range)
170		Other type of housing (slurry)
180		Other type of housing (solid manure)
190	Poultry (categories 510 – 530)	Deep litter
200		Aviary house
210		Cages with manure belt
220		Cages with deep pit
230		Cages with stilt house
240		Outdoor (free range)
250		Other type of housing

If for any category of animals, more than one type of housing is used, only the type of housing where the majority of the animals in that animal category are housed shall be reported. Data shall be reported in the farm returns annually. However, data may be compiled or collected at a lower frequency, provided that this is done at least once every five years.

Description of housing systems

Tied stalls: Tied stalls are animal houses where the animals are tied to their places and are not allowed to move freely. These types of housing can contain manure separated in the form of solid dung and liquid manure when the floors of the stalls are on sloping concrete with bedding (e.g. straw, chopped straw, sawdust) and a shallow gutter at the rear of the animals to collect part of the faeces and the urine, whilst part is regularly removed as solid manure. In some cases, the gutter is equipped with a drainage pipe to collect seepage or there can be a deeper channel instead of a gutter to collect and store the liquid fraction. The manure is normally removed mechanically outside the building as solid dung/farmyard manure. They can also contain manure in the form of slurry when the floors of the stalls are level concrete with a channel covered by a grid at the rear of the animals or fully slatted floor to collect faeces and urine as slurry. In this case, the manure and urine drop down below the floor into a pit, where they form slurry.

Loose and cubicle housing Loose housing refers to animal houses where the animals are allowed to move freely and have free access over the whole area of the building or pen (a small enclosure for livestock). Loose housing may contain manure in the solid form when there is a concrete floor which is cleaned more frequently by scraping in the area where the animals stand to feed and/or drink. It is common for a deep layer of bedding (usually straw) to be spread over the floor. This bedding is removed from the building, typically once or twice per winter, as farmyard manure. This type of housing also includes cubicle housing, which are buildings.

Outdoor Includes pasture, free range and paddock.

Slatted floor housing Refers to animal houses where the floors are completely slatted. The whole floor has slats where the manure and urine drop down below the floor into a pit, where they form slurry.

Partially slatted floor Refers to animal houses where the floors are partially slatted. Part of the floor has slats where the manure and urine drop down below the floor into a pit, where they form slurry.

Deep litter for pigs: housing on straw-beds (deep litter-loose housing) where the floor is covered with a thick layer of litter (straw, peat, sawdust, or other similar material binding the manure and urine) that is removed only at intervals that may be several months apart.

Other types of housing Types of housing different from the ones mentioned above.

Free range Free range is a method of farming husbandry where the animals, for at least part of the day, can roam freely outdoor, rather than being confined in an enclosure for 24 hours each day.

Deep litter for poultry laying hen housing on straw-beds (equivalent to deep litter-loose housing) where the floor is covered with a thick layer of litter (straw, peat, sawdust, or other similar material binding the manure) that is removed only at intervals that may be several months apart. A simple closed building that is thermally insulated and with forced ventilation or natural ventilation. At least a third of the floor area must be covered with bedding (e.g. chopped straw, wood shavings) and two thirds arranged as a pit covered with slats to collect droppings (waste voided by poultry) over the 13-15-month egg-laying period. Laying nests, feeders and water supply are placed over the slatted area to keep the litter dry.

Aviary housing Aviaries are also called multi-level systems or percheries. They consist of a ground floor plus one or more levels of perforated platforms, from which manure cannot fall on birds below. At some point across the system there will be at least two levels available for birds. An aviary house is a construction with thermal insulation, forced ventilation and either natural or artificial light. They can be combined with free range and outside scratching area. Birds are kept in large groups and are free to move over the entire house area over multiple levels. The space is subdivided into different areas: feeding and drinking, sleeping and resting, scratching, egg laying. Because animals can use several levels, higher stock densities are allowed in comparison to the deep litter regime. Droppings are removed by manure belts or collected in a manure pit.

Cages with manure belts Battery cages are animal housing systems where the laying hens are kept in cages, one or more in each, inside closed buildings with forced ventilation and with or without a lighting system. Birds are kept in tiered cages, usually made of steel wire, arranged in long rows. Droppings fall through the bottom of the cages and are collected and stored underneath in a deep pit or channel or are removed by a belt or scraper system. The droppings from laying hens in battery systems are not mixed with other material such as litter and may be dried or have water added to make the manure easier to manage. Battery cages with manure belt are battery cages where the manure is removed mechanically by a belt below the cages to outside the building to form solid dung/farmyard manure.

J. TO *Time spent outdoor*

Grazing time (column D)

Number of full grazing day. If the animals graze less than 2 hours a day, this is not considered a grazing day. Information shall be reported for categories 261 dairy cows, 269 non-dairy cows, 311 breeding female sheep, and 321 breeding female goats.

Access to yard (column Y)

Exercise yards:

Outdoor areas with permanent access, normally with impermeable floor, including grassy area without grazing, where animals can exercise for part of the day. If the yard is accessible to the animals, it shall be counted.

The following codes are to be used:

- 0 No, the livestock does not have access to yard
- 1 Yes, the livestock has access to yard

Table K

Animal products and services

Structure of the table

Category of animal products or services		Code (*)	
Missing data		Code (**)	
Group of Information		Columns	
		Quantity	Value
		Q	V
OV	Opening valuation		
CV	Closing valuation		
PR	Production		—
SA	Sales		
FC	Farmhouse consumption		
FU	Farm use		
Code (*)	Description		
261	Cow's milk		
262	Buffalo-cow's milk		
311	Sheep's milk		
321	Goat's milk		

Code (*)	Description
330	Wool
531	Eggs for human consumption (all poultry)
532	Eggs for hatching (all poultry)
700	Honey and products of beekeeping
800	Manure
900	Other animal products
1100	Contract rearing
1200	Other animal services

Missing data

Code (**)	Description
0	Code 0 is entered when no data are missing.
2	Code 2 should be entered for when the actual production cannot be determined in quintals (or thousands of eggs) because of the conditions of sale.
4	Code 4 should be entered when there are only stocks and no actual production.

Categories of animal products and services

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

261	Cow's milk
262	Buffalo-cow's milk
311	Sheep's milk
321	Goat's milk
330	Wool
531	Eggs for human consumption (all poultry)
532	Eggs for hatching (all poultry)
700	Honey and products of bee-keeping: honey, hydromel and other products and by-products of bee-keeping
800	Manure
900	Other animal products (stud fees, embryos, wax, goose or duck liver, milk of other animals, etc.)
1100	Contract rearing Amount of receipts for contract rearing corresponding mainly to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals, e.g.: cattle, sheep, goats, pigs, poultry.
1200	Other animal services Amount of receipts for other animal services (agistment, etc.)

GROUPS OF INFORMATION IN TABLE K

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

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

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

Quantity (column Q)

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

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

K.OV Opening valuation

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

Quantity (column Q)

See instructions for table K.

Value (column V)

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

K.CV Closing valuation

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

Quantity (column Q)

Instructions for table K apply.

Value (column V)

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

*K.PR Production during the accounting year**Quantity (column Q)*

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

Milk suckled by calves is not included in the production.

K.SA Sales

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

Quantity (column Q)

Instructions for table K apply.

Value (column V)

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

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

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

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M 'Subsidies' in the appropriate category of Coupled Income Support (codes between 23111 and 2900).

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

K.FC Farmhouse consumption and benefits in kind

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

Quantity (column Q)

Instructions for table K apply.

Value (column V)

The products shall be valued at fair value.

K.FU Farm use

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

- animal feed: the holding's saleable products (products which are currently marketable) used during the year as animal feed. Milk suckled by calves is not included under farm use,
- products used in the framework other gainful activities directly related to the farm:
 - catering, tourism accommodation, etc.,
 - for further processing (milk processed in butter, cheese, etc.).

Quantity (column Q)

Instructions for table K apply.

Value (column V)

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

Table L

OGA directly related to the farm

Structure of the table

Category of OGA		Code (*)	
Missing data		Code (**)	
		Columns	
Group of Information		Quantity	Value
		Q	V
OV	Opening valuation	—	
CV	Closing valuation	—	
PR	Production		—

Category of OGA		Code (*)	
Missing data		Code (**)	
		Columns	
Group of Information		Quantity	Value
		Q	V
SA	Sales	—	
FC	Farmhouse consumption	—	
FU	Farm use	—	

Code (*)	Description
261	Processing of cow's milk
263	Processing of other animals' milk
900	Processing of meat or other animal products
1010	Processing of crop
1020	Forestry and wood processing
2010	Contractual work
2020	Tourism, accommodation, catering and other leisure activities
2030	Production of renewable energy
9000	Other OGA directly related to the farm

Code (**)	Description
0	Code 0 is entered when no data are missing.
1	Code 1 should be entered in the case of production obtained by processing purchased livestock or animal or crops products.
2	Code 2 should be entered when the actual production cannot be determined in quintals because of the conditions of sale.
4	Code 4 should be entered when there are only stocks and no actual production.

Categories of OGA directly related to the farm

The following categories of OGA should be distinguished:

261	Processing of cow's milk
263	Processing of other animals' milk, e.g. buffalo-cow's milk, sheep's milk, goat's milk
900	Processing of meat or other animal products
1010	Processing of crop products, excluding wine and olive oil. It includes production of alcohol other than from grapes, cider or perry.
1020	Forestry and wood processing. It covers the sales of felled and standing timber, of forestry products other than timber (cork, pine resin, etc.) and of processed wood during the accounting year.

2010	Contract work for others. Hiring out of equipment of the holding without farm labour force or using only farm labour force in contract work are not considered as OGA but as part of the agricultural activity.
2020	Tourism, accommodation, catering and other leisure activities. They include rent from tourism (camping sites, cottages, riding facilities, hunting, fishing, etc.).
2030	Production of renewable energy. It covers the production of renewable energy for the market including biogas, biofuels or electricity, by wind turbines, other equipment or from agricultural raw materials. It excludes the following items, as they are to be considered part of the agricultural activity of the holding: — the production of renewable energy only for the holding's own use, — renting out the land or of the roof only for the establishing of installation such as wind mill or solar energy panels, — the sales of raw material to another enterprise for the production of renewable energy.
9000	Other OGA directly related to the holding. OGA directly related to the holding not mentioned elsewhere.

GROUPS OF INFORMATION IN TABLE L

Quantity (column Q)

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

In the case of milk processed products (codes 261 and 263), the quantity of liquid milk is indicated regardless of the form in which it is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.).

L.OV Opening valuation

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

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

Value (column V)

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

L.CV Closing valuation

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

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

Value (column V)

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

*L.PR Production for the accounting year**Quantity (column Q)*

This information shall only be provided for the categories concerning the milk processing (codes 261 and 263).

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

L.SA *Sales*

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

Value (column V)

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

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

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M ‘Subsidies’ in the appropriate category of Coupled Income Support (codes between 23111 and 2900). When marketing costs, if any, are known, they are not deducted from the sales total, but are given in Table H ‘Inputs’ in the appropriate category of specific OGA costs (codes 4010 to 4090).

L.FC *Farmhouse consumption and benefits in kind*

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

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

Value (column V)

The products shall be valued at fair value.

L.FU *Farm use*

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

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

Value (column V)

The products shall be valued at fair value.

Table M

Subsidies

Structure of the table

	Category of subsidy/administrative information	Code (*)		
	Financing	Code (**)		
	Basic unit	Code (***)		
Group of information		Columns		
		Number of basic units	Value	Type
		N	V	T
S	Subsidy			—
AI	Administrative information		—	

The categories are to be selected from the list below:

Code (*)	Group	Description of categories	Columns		
			N	V	T
		Decoupled payments			
1250	S	Basic Income Support for Sustainability			—
1300	S	Complementary redistributive income support for sustainability			—
1400	S	Schemes for the climate, the environment and animal welfare (eco-schemes)			—
1600	S	Complementary income support for young farmers			—
1700	S	Payments for small farmers			—
		Coupled Income Support			
		Arable crops			
		COP (cereals, oilseeds and protein crops)			
23111	S	Cereals			—
23112	S	Oilseeds			—
23114	S	Protein crops & grain legumes			—
2312	S	Potatoes			—
23121	S	Of which potatoes for starch			—
2313	S	Sugar beet			—
		Industrial crops			
23141	S	Flax			—
23142	S	Hemp			—
23143	S	Hops			—
23144	S	Sugar cane			—
23145	S	Chicory			—
23149	S	Other industrial crops			—
		Other crops			
2315	S	Vegetables			—
2316	S	Fallow land			—
2317	S	Rice			—
2319	S	Arable crops not defined			—
2320	S	Permanent grassland			—
2321	S	Dried fodder			—
2322	S	Crop specific payment for cotton			—

Code (*)	Group	Description of categories	Columns		
			N	V	T
2323	S	National restructuring programme for the cotton sector			—
2324	S	Seed production			—
		Permanent crops			
23311	S	Berries			—
23312	S	Nuts			—
2332	S	Pome and stone fruit			—
2333	S	Citrus plantations			—
2334	S	Olive plantations – olive oil and table olives			—
2335	S	Vineyards			—
2339	S	Permanent crops not mentioned elsewhere			—
		Animals			
2341	S	Dairy			—
2342	S	Beef and veal			—
2343	S	Cattle (type not specified)			—
2344	S	Sheep and goat			—
2345	S	Pigs and poultry			—
2346	S	Silkworms			—
2347	S	Apiculture products			—
2349	S	Animals not mentioned elsewhere			—
2410	S	Short rotation coppices			—
2490	S	Other coupled payments not mentioned elsewhere			—
		Grants and subsidies of exceptional character			
2810	S	Disaster payments			—
2890	S	Other grants and subsidies of exceptional character			—
2900	S	Other direct payments not mentioned elsewhere			—
		Rural development			
3100	S	Investments, including in irrigation			—
3200	S	Setting-up of young farmers and new farmers and rural business start-up			—
3310	S	Management commitments (environmental, climate-related and other) (excluding animal welfare and organic farming)			—
3320	S	Animal welfare payments			—
3350	S	Organic farming			—

Code (*)	Group	Description of categories	Columns		
			N	V	T
3400	S	Area-specific disadvantages resulting from certain mandatory requirements (e.g. Natura 2000, Water Framework Directive)			—
3500	S	Natural or other area-specific constraints			—
	S	Forestry/non-productive investments			
3610	S	Investments in forest area development and improvement of the viability of forests			—
3620	S	Natura 2000 payments for forestry and forest-environmental and climate services and forest conservation support			—
3750	S	Support to restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions			—
3760	S	Risk management tools			—
3770	S	Knowledge exchange and dissemination of information			—
3780	S	Cooperation			—
3900	S	Other payments for rural development			—
		Grants and subsidies on costs			
4100	S	Wages and social security			—
4200	S	Motor fuels			—
		Livestock			
4310	S	Feed for grazing livestock			—
4320	S	Feed for pig and poultry			—
4330	S	Other livestock costs			—
		Crop			
4410	S	Seeds			—
4420	S	Fertilisers			—
4430	S	Crop protection			—
4440	S	Other specific crop costs			—
		Farming overheads			
4510	S	Electricity			—
4520	S	Heating fuels, total			—
4521	S	of which natural gas and manufactured gases			—
4522	S	of which oil and petroleum products			—
4523	S	of which solid fossil fuels			—
4524	S	of which renewable fuels			—
4530	S	Water			—
4540	S	Insurance			—

Code (*)	Group	Description of categories	Columns		
			N	V	T
4550	S	Interest			—
4600	S	Costs for OGA			—
4900	S	Other costs			—
		Grants and subsidies on livestock purchases			
5100	S	Dairy purchases			—
5200	S	Beef purchases			—
5300	S	Sheep and goat purchases			—
5400	S	Pigs and poultry purchases			—
5900	S	Other animals purchases			—
9000	S	Differences from the previous accounting years			—
		Obligations of Member States relating to good agricultural and environmental conditions of land (GAEC standards 2, 8 and 9)			
10010	AI	GAEC 2 on wetland and peatlands	—	—	
10011	AI	GAEC 2: number of hectares of wetland and peatlands – permanent grassland		—	—
10012	AI	GAEC 2: number of hectares of wetland and peatlands – arable land		—	—
10013	AI	GAEC 2: number of hectares of wetland and peatlands – permanent crops		—	—
10400	AI	GAEC 9: ban on conversion or ploughing	—	—	
10401	AI	GAEC 9: number of hectares of permanent grassland in Natura 2000 sites		—	—
10402	AI	GAEC 9: number of hectares of designated environmentally sensitive permanent grassland in Natura 2000 sites protected under GAEC 9 and declared by farmers;		—	—
10403	AI	GAEC 9: number of hectares of designated environmentally sensitive permanent grassland outside Natura 2000 sites, protected under GAEC 9 and declared by farmers, where applicable.		—	—

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

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

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

Code (***)	Description
0	Not applicable: this code is to be used in the case of administrative information
1	The subsidy is granted per head of livestock.
2	The subsidy is granted per ha.
3	The subsidy is granted per tonne.
4	Farm/other: the subsidy is granted for the whole farm or in a way which does not fit in the other categories.

Table M ‘SUBSIDIES’ covers grants and subsidies received by agricultural holdings from public bodies, financed by both the national and the Union budget. It also covers administrative information on good agricultural and environmental conditions of land.

GROUPS OF INFORMATION IN TABLE M

S *Subsidies*

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

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

AI *Administrative information*

Certain obligations of Member States relating to good agricultural and environmental conditions of land (GAEC standards 2, and 9) are defined by category of administrative information (AI). The number of basic units (N) and/or the type (T) are to be recorded for each entry, as specified in the table.

The number of basic units (N) corresponds to area concerned by GAEC standards are expressed in hectares.

The type (T) refers to the application of the GAEC at farm level and is to be selected from the list below:

Code	Description
1	Agricultural holding has an obligation to comply with the administrative requirement.
2	Agricultural holding benefits from an exemption or derogation as defined in CAP Strategic Plan pursuant to Article 13(1), second subparagraph, and Article 13(2a) of Regulation (EU) 2021/2115.

Table MI

Market integration

Structure of the table

Category		Code				
		Columns				
Group of information		Share of value sold (%)	Contract type	Price arrangements	Value sharing	Contract terms
		S	C	P	V	R
MI	Market integration					

The categories are to be selected from the list below:

Code	Description	Group	S	C	P	V	R
100	Direct sale to consumer	MI		—	—	—	—
200	Producer organisation/Cooperative	MI		—			
300	Retailer	MI					
400	Food processor	MI					
500	Wholesaler	MI					
600	Other farms	MI					
700	Export intermediaries	MI					
800	Other	MI					

The group of information on market integration refers to the sale of the main farm product in terms of sales value within a given reporting year. For the given main product, an indication is to be provided on the share of product sold to different buyers and the characteristics of the relevant contractual agreements. If the main product is sold to different buyers and/or with different contract arrangements, the same criterion of the higher sales value shall apply (i.e., recorded information shall refer to the main buyer and/or the main contract in terms of sold value).

Description of columns

S. *Share of value sold (%)*

The calculation of the share of value sold refers to determining the percentage of the total value of the main farm product in terms of sales value that has been sold within a given reporting year by type of buyer.

C. *Contract type*

An indication is to be given on the existence of a written contract between the farmer and the buyer on the sale of the main farm product. If the given main farm product is sold with different contracts, only the information on the main contract in terms of sales value should be reported.

Codes to be used:

- 0 No
- 1 Yes

P. *Price arrangements*

In case a written contract exists (i.e., the value entered under point C is equal to 2), an indication is to be given on the type of price agreement for the sale of the main farm product covered by such contract.

Codes to be used:

- 1 Static price (i.e., the contract provides for a price which is not subject to change regardless of fluctuations in costs, market conditions, or other variables).
- 2 Variable price (i.e., the contract provides for a price-formula laying down indicators, indices and/or methods of calculation which reflect changes in market conditions, quantities, and the quality and composition of the products delivered).

V. *Value sharing*

In case a written contract exists (i.e., the value entered under point C is equal to 2), an indication is to be given on whether the contract determines how any evolution of relevant market prices for the products concerned or other commodity markets profits or losses is to be allocated between the contractual parties, including through bonuses or sharing of losses.

Codes to be used:

- 0 No
- 1 Yes

R. *Contract terms*

In case a written contract exists (i.e., the value entered under point C is equal to 2), an indication is to be given on contract terms concerning the quantities of goods to be delivered, frequency of the deliveries, as well as payment terms and penalties for non-compliance as regards the sale of the main farm product covered by such contract.

Codes to be used (multiple selection possible):

1. The contract requires regular deliveries of the products during the entire duration of the contract.
2. The duration of the contract is up to 1 year without automatic renewal clause (i.e., all terms included in the contract, in addition to price, are automatically prolonged, including frequency of deliveries, payment terms, etc.).
3. The payments for the products delivered under the contract is to be made up to 30 days from the delivery of the goods.
4. The contracts include penalties for the producer for non-compliance and/or in the event of *force majeure*.

Table DI

Innovation and digitalisation

Structure of the table

Categories of innovation and digitalisation		Code	
		Columns	
Group of information		Participation	Uptake
		P	U
IN	Innovation projects and networks		
FM	Farm management		
PF	Precision farming		
LM	Machinery for livestock management		

The categories are to be selected from the list below:

Code	Description	Group	P	U
110	Research and innovation project	IN		-
120	EIP operational group	IN		-
130	Demonstration farm	IN		-
140	Farmers network	IN		-
150	Other network	IN		-
210	Farm management information system	FM	-	
310	Robotics for crop production	PF	-	
320	Variable rate techniques	PF	-	
330	Precision monitoring of crops	PF	-	
410	Welfare and health monitoring of animals	LM	-	
420	Automatic feeding systems	LM	-	
430	Automatic regulation of barn climate	LM	-	
440	Milking robots	LM	-	

DESCRIPTION OF CATEGORIES

110 *Research and innovation project*

Research and innovation (R&I) projects undertaken by companies aim to innovate and introduce new products and services or to improve existing offer. They may be the result of collaboration between farmers, researchers, and other businesses through a multi-actor approach which enhances R&I efforts and farm's uptake of R&I's results.

120 *EIP operational group*

An EIP-AGRI Operational Group project includes partners with complementary knowledge (e.g., scientific, technical, organisational, etc.) who co-create practical solutions for agriculture, forestry, and rural communities in an innovation project. It may include various actors from European Agricultural Knowledge and Innovation Systems (AKIS), including farmers, foresters, researchers, advisors, businesses, environmental groups, consumer interest groups or other NGOs to advance innovation for agriculture, forestry, and rural areas.

130 *Demonstration farm*

A demonstration farm (or experimental or model farm) contributes to research or demonstrates various agricultural techniques.

140 *Farmers network*

A farmer network is a way for farmers to exchange information and technical knowledge, as well as to create connection opportunities on a regular basis.

150 *Other network*

Other farm network includes initiatives such as LEADER and smart villages.

210 *Farm management information system*

Management information systems are decision support tools, either on an own computer or via an on-line system. They include but are not restricted to tools such as digital field book or digital herd book.

310 *Robotics for crop production*

It includes self-driving machinery, berry-picking robots, very high precision equipment based on RTK-GPS (1 cm accuracy), and other. Equipment using GPS guidance for the application of PPPs and equipment for band-spraying of PPPs are also included.

320 *Variable rate techniques*

In variable rate techniques, the rate of application is based on the precise location or qualities of the area. They are used for one or more of the following farming operations:

- Fertilisation
- Plant protection
- Weeding
- Sowing
- Planting
- Other

330 *Precision monitoring of crops*

Crop monitoring techniques such as:

- Weather stations
- Digital mapping (soil quality mapping, yield mapping, Normalized Difference Vegetation Index (NDVI) mapping)
- Soil scanning
- Yield monitoring sensors
- Other

410 *Welfare and health monitoring of animals*

Monitoring of farm animals using one or more of the following techniques:

- Camera monitoring
- Sound monitoring
- Alert systems
- Activity sensors
- Animal tracking
- Health monitoring (e.g., temperature, weight, lameness, or mastitis monitoring)
- Feeding registration
- Drinking registration
- Other

420 *Automatic feeding systems*

Automatic feeding systems for animals automate and optimise the feeding process, providing consistent and controlled feed delivery to the animals while minimising labour and ensuring efficient resource utilisation.

430 Automatic regulation of barn climate

Equipment for automatic regulation of barn climate including temperature control, ventilation, humidity management, lighting control, alarm, and monitoring system.

440 Milking robots

Automatic milking systems which replace the practice of milking by hand.

DESCRIPTION OF COLUMNS

Participation (P)

The code indicates whether the farm participated in innovation projects or networks during the last three years. The following code numbers are to be used:

- 0 No
- 1 Yes

Uptake (U)

The code indicates whether the farmer owned, rented, or used the given technology in the reporting year. It may include the use of the given technology by a service provider if the technology used to perform the farming operations is specified in the contract or in the invoices or if the farmer is aware of the technology used by direct knowledge or information. The following code numbers are to be used:

- 0 No
- 1 Yes

Table OF

Indicative share of off-farm income

Structure of the table

		Column
Group of information		Code
		C
OI	Off-farm income	

The categories are to be selected from the list below:

Code	Description	Group	C
100	Share of off-farm income	OI	
200	Sources of off-farm income	OI	

The group of information of off-farm income refers to farmer's incomes from employment other than farm work and other than *other gainful activities directly related to the farm* (OGA). It includes off-farm employment and self-employment of unpaid holder/manager or holder/not manager or manager/not holder. If income values are not yet known for the FSDN reporting year, the period of observation may refer to the previous 12-month income reference period, namely the previous calendar or tax year for both farm and off-farm incomes (for example, 2026 farm and off-farm incomes to be considered for FSDN reporting year 2027). The period of observation (i.e., the FSDN reporting year or the previous 12-month income reference period) applied by each Member State shall be communicated to the Commission in due time for the set-up of the computerised delivery and control system referred to in Article 11(1) of this Regulation.

The following categories are to be distinguished:

OF.OI.100.C. *Share of off-farm income*

An indication is to be provided on the indicative proportion of off-farm income compared with income from farming and OGA (i.e., an indication if the off-farm income is higher or lower compared with farm income and to what degree). The following code numbers are to be used:

- 0 No presence of off-farm income – i.e., off-farm income equals to 0
- 1 Off-farm income is a secondary source of income – i.e., off-farm income is lower than 50 % compared to income from farming and OGA
- 2 Off-farm income is a significant source of income – i.e., off-farm income is between 50 % and 100 % compared to income from farming and OGA
- 3 Off-farm income is greater than income from farming and OGA – i.e., off-farm income is more than 100 % compared to income from farming and OGA

The following calculation formula may be used to estimate the share of off-farm income:

$$\text{Share} = \frac{\text{Off – farm income}}{\text{Income from farming and OGA}} \times 100$$

However, such calculation is not required and should not be performed especially when, due to certain income values (e.g., negative income), the result would not be meaningful.

OF.OI.200.C. *Sources of off-farm income*

An indication of the sources of off-farm income is to be given if the code used to fill in OF.OI.100.C is different from 0. The following code numbers are to be used:

- 1 Mostly employment
- 2 Mostly self-employment

Table FP1

Farming practices 1

Environmental and climate farming practices are any protection, commitment or investment actions undertaken by a farmer or a land manager with the aim to improve the environmental conditions of farming, and to mitigate and adapt to climate change.

Structure of the table

	Category of farming practices	Code (*)	
Group of information		Area	Quantity
		TA	Q
TI	Tillage management		—
SC	Soil cover		—
OF	Organic fertilisation		
AL	Application of lime	—	

The categories are to be selected from the list below:

Code (*)	Group	Description	TA	Q
100	TI	Conventional tillage		—
200	TI	No tillage		—
300	TI	Conservation (low) tillage		—

Code (*)	Group	Description	TA	Q
400	SC	Winter soil cover on arable land		—
500	SC	Herbaceous cover in permanent crops		—
600	OF	Use of compost	—	
700	OF	Use of digestates or nutrients-rich fractions	—	
800	OF	Green manuring		—
900	OF	Use of sewage sludge	—	
1000	AL	Application of lime	—	

GROUPS OF INFORMATION IN TABLE FP1

TI *Tillage*

For each entry, the area (TA) under the different tillage management practices is to be recorded. The area is to be given in ares (100 ares = 1 hectare).

SC *Soil cover*

For each entry, the covered area (TA) is to be recorded. The area is to be given in ares (100 ares = 1 hectare).

OF *Organic fertilisation*

For each entry, the quantity (Q) is to be recorded, except for green manuring, for which area (TA) is to be recorded. The quantity of organic fertiliser applied during the reporting year shall be indicated in quintals (100 kg). For green manuring the area refers to the total area planted with crops used specifically for this purpose. The area is to be given in ares (100 ares = 1 hectare).

AL *Application of lime*

For each entry, the quantity (Q) is to be recorded. The quantity shall be indicated in quintals (100 kg).

Categories of farming practices

100 *Conventional tillage*

Tillage which involves inversion of the soil, normally with a mouldboard or a disc plough as the primary tillage operation, followed by secondary tillage with a disc harrow.

200 *No tillage*

Practice in which the crop is sown directly into soil not tilled since the harvest of the previous crop (also referred to as direct seeding). Weed control is achieved by the use of herbicides and/or appropriate mulching and other techniques like intermediate crops or under-sowing and stubble is retained for erosion control. No tillage is applied between harvest and sowing. Sod seeding practices shall be recorded in this category.

300 *Conservation (low) tillage*

Conservation (low) tillage refers to tillage practices or system that do not entail soil inversion. This category includes tillage methods that involve low degrees of soil disturbance (e.g., minimum tillage, subsoil tillage, non-inversion, or surface inversion), as well as strip tillage or zonal tillage, tined tillage or vertical tillage and ridge tillage.

400 *Winter Soil cover on arable land*

It is the area of arable land that is covered (not bare) during winter. It includes:

- Area cultivated with regular winter crops
- Area cultivated with cover crops, catch crops and/or any plants that are sown specifically to manage soil erosion, fertility, and quality, water, weeds, pests, diseases, biodiversity and wildlife, between harvest and sowing, during winter.
- Arable land covered with the plant residues and stubble of the previous crop season and/or land covered with mulch (loose covering with material that is either natural such as litter, cut grass, straw, foliage, pruning residues, bark or sawdust, or artificial such as paper or synthetic fibres).

500 *Herbaceous cover in permanent crops*

Area covered by herbaceous vegetation, either spontaneous or planted (including cover crops), on utilised agricultural area occupied by permanent crops. It includes herbaceous cover between the rows for vineyards and orchards planted in rows, as well as the area between trees in orchards not planted in row. To be accounted for, the herbaceous cover shall have been maintained for a period of at least 6 months during the reporting year.

600 *Use of compost*

Compost is the product of composting, a biological process that submits biodegradable waste to anaerobic or aerobic decomposition and that results in a product used on land or for the production of growing media or substrates. Compost is commonly prepared by decomposing plant and food waste, recycling organic materials, and manure.

700 *Digestates or nutrients-rich fractions*

Application of digestates or nutrients-rich fractions recovered from manure. The digestate is a residue that is not decomposed in the anaerobic digestion process such as the one for the production of biogas. Different types of fractions and digestate are included in this category such as manure liquid fraction, manure solid fractions, manure only-digestate, co-digestate, digestate liquid fractions, manure/digestate mineral concentrates.

800 *Green manuring*

The total area planted with crops used for green manuring shall be reported. Green manure crops are plants that are grown, cut and incorporated into the soil to enhance soil fertility. Mustard, radish and some leguminous crops are used as green manure. Incorporation of straw or crop residues from the main crops shall not be considered green manuring.

900 *Use of sewage sludge*

Residual, semi-solid material that is produced as a by-product during sewage treatment of industrial or municipal wastewater.

1000 *Application of lime*

Application to soil of calcium (Ca)- and magnesium (Mg)-rich materials in various forms, including loam, chalk, limestone, burnt lime or hydrated lime.

Table FP2

Farming practices 2

Structure of the table

	Category of farming practices	Code (*)
Group of information		Columns
		Area
		TA
CR	Crop rotation	
LU	Specific land uses	

The categories are to be selected from the list below:

Code(*)	Group	Description	TA
100	CR	Crop rotation	
200	LU	Agroforestry	
300	LU	Paludiculture	

GROUPS OF INFORMATION IN TABLE FP2 – Farming practices 2

CR Crop rotation

The total area (TA) is to be recorded. The area is to be given in ares (100 ares = 1 hectare).

LU Specific land uses

The total area (TA) is to be recorded. The area is to be given in ares (100 ares = 1 hectare).

*Categories of farming practices***100** Crop rotation

Total area under crop rotation. Crop rotation is the practice of alternating crops grown on a specific field in a planned pattern or sequence in successive crop years so that crops of the same species are not grown without interruption on the same field. Crop rotation applies to arable land cultivated for crop production or area in set aside (less than five year); the area of a plot is to be considered part of a crop rotation scheme as soon as it has not been planted or covered continuously with the same crop or lying fallow in the last 3 years.

The following crops shall not be accounted for when calculating the area under crop rotation:

- Arable land under glass or high accessible cover;
- Cultivated mushrooms.

200 Agroforestry

Agroforestry is a type of land-use system where woody perennials (trees, shrubs) are deliberately used on the same land management unit together with agricultural crops, grasslands and/or animals.

300 Paludiculture

Area under Paludiculture, defined as a type of land-use where intact or rewetted peatland is used to produce biomass for commercial purposes.

Table NM1

Nutrient use and management – Manure storage

Structure of the table

	Category of manure storage system	Code (*)
Group of information		Columns
		Share
		S
MS	Manure storage facilities	

The categories are to be selected from the list below:

Code(*)	Description	S
100	Manure solid storage in heaps	
200	Solid manure stored in compost piles	
300	Solid manure stored in pits below animal confinement	
400	Solid manure stored in deep litter systems	
500	Liquid manure / slurry storage without cover	
600	Liquid manure / slurry storage with permeable cover	
700	Liquid manure / slurry storage with impermeable cover	
800	Solid manure stored in other facilities n.e.c.	
900	Liquid manure/slurry stored in other facilities n.e.c	
1000	Solid Manure daily spread	
1100	Liquide manure/slurry daily spread	

*GROUPS OF INFORMATION IN TABLE NM1 – Manure storage***MN** *Manure storage facilities*

Data shall be reported in the farm returns annually. However, data may be compiled or collected at a lower frequency, provided that this is done at least once every five years.

The storage facilities for manure management systems cover the storage of solid manure and liquid manure/slurry.

- Liquid manure is urine from domestic animals including possibly a small amount of excrement and/or water. Liquid manure has up to 4 % dry matter. Slurry is manure in liquid form, a mixture of excrements and urine of domestic animals, including possibly also water and/or a small amount of litter. The share of dry matter content is 4-20 %. For the purpose of FSDN, liquid manure and slurry are considered jointly.
- Solid manure, including farmyard manure, are excrements, with or without litter, of domestic animals including possibly a small amount of urine. Solid manure has at least 20 % dry matter. It is handled with front-end loaders and/or pitchforks.

Description of categories of manure storage systems

100 *Manure solid storage in heaps*

Manure which is stored in unconfined piles or stacks or in open confinement area, normally for a period of several months. These facilities may or may not have a roof, or may or may not be covered.

200 *Solid manure stored in compost piles*

Manure stored in confined compost piles, which are aerated and/or mixed.

300 *Solid manure stored in pits below animal confinement*

Manure stored with little or no added water, typically below a slatted floor in an enclosed animal confinement facility, usually for periods of less than 1 year. Includes cattle and swine deep litter and poultry manure without litter.

400 *Solid manure stored in deep litter systems*

Manure which is accumulated over a production cycle, which can extend to 6 or 12 months.

500 *Liquid manure / slurry storage without cover*

Manure which is stored in uncovered tanks, or ponds, usually for a period of less than 1 year. Includes uncovered anaerobic lagoons and aerobic treatment lagoons.

600 *Liquid manure / slurry storage with permeable cover*

Manure stored in tanks or ponds, usually for a period of less than 1 year and that is covered with a permeable cover (such as clay, straw or natural crust).

700 *Liquid manure / slurry storage with impermeable cover*

Manure stored in tanks or ponds, usually for a period of less than 1 year and that is covered with an impermeable cover (such as high-density polyethylene or negative pressure covers).

800 *Solid manure stored in other facilities n.e.c.*

Solid manure stored in other facilities not elsewhere classified.

900 *Liquid manure/slurry stored in other facilities n.e.c.*

Liquid manure/slurry stored in other facilities not elsewhere classified.

1000 *Solid manure daily spread*

Manure which is routinely removed from a confinement facility and is applied to cropland or pasture within 24 hours of excretion.

1100 *Liquide manure/slurry daily spread*

Manure which is routinely removed from a confinement facility and is applied to cropland or pasture within 24 hours of excretion.

Description of the columns

Share (S)

It refers to the share (in percentages) of own-produced solid manure that is stored in each type of storage facility (%) and the percentages of own-produced liquid manure/slurry that is stored in each type of storage facility (%).

Table NM2

Nutrient use and management – Manure application

Structure of the table

	Category of manure application technics	Code (*)	
Group of information		Columns	
		Code	
		Share	Quantity
		S	Q
MA	Manure application technics		

The categories are to be selected from the list below:

Code(*)	Description	S	Q
100	Solid manure broadcast incorporation within 4 hours		-
110	Liquid manure/Slurry broadcast incorporation within 4 hours		-
120	Solid manure broadcast incorporation after 4 hours		-
130	Liquid manure/Slurry broadcast incorporation after 4 hours		-
140	Solid manure broadcast no incorporation		-
150	Liquid manure/Slurry broadcast no incorporation		-
160	Liquid manure/slurry band spread trailing hose		-
170	Liquid manure/slurry band spread trailing shoe		-
180	Liquid manure/slurry injection shallow/open slit		-
190	Liquid manure/slurry injection deep/closed slit		-
200	Solid manure used in own biogas plant (own produced)		
210	Liquid manure/slurry used in own biogas plant (own produced)		
220	Export of solid manure from the farm	-	
230	Export of liquid manure/slurry from the farm	-	
240	Import of solid manure into the farm	-	
250	Import of liquid manure/slurry into the farm	-	

Categories of manure application

100 Solid manure broadcast incorporation within 4 hours; 110 Liquid manure/Slurry broadcast incorporation within 4 hours; 120 Solid manure broadcast incorporation after 4 hours; 130 Liquid manure/Slurry broadcast incorporation after 4 hours; 140 Solid manure broadcast no incorporation; 150 Liquid manure/Slurry broadcast no incorporation.

Broadcasting can be used for the application of solid, slurry and liquid manure. Application techniques include box spreaders, tank wagons, tow hoses, and irrigation systems. Broadcasting requires the least amount of energy and time, and results in a uniform application pattern.

Immediate incorporation of manure consists of techniques which allow an immediate incorporation of solid dung or slurry. For effective abatement, the incorporation is to happen as rapidly as possible. This means that the applied manure is directly incorporated by a manure or slurry spreading machine or the spreading machine is immediately followed by another machine incorporating the manure into the soil (chisel or disk ploughing). The 4-hour threshold may be considered as the approximate time limit to distinguish immediate incorporation.

160 *Liquid manure/slurry band spread trailing hose; 170 Liquid manure/slurry band spread trailing shoe*

Band spreading is the placement of fertiliser in a concentrated layer or location (band) in the soil, commonly 8-15 cm below the surface. Fertiliser bands may be placed with the seed, below the seed, or both.

Trailing hose: Slurry is discharged at ground level to grass or arable land through a series of flexible hoses. Application between the rows of a growing crop is feasible.

Trailing shoe: Slurry is normally discharged through rigid pipes which terminate in metal "shoes" designed to ride along the soil surface, parting the crop so that slurry is applied directly to the soil surface and below the crop canopy. Some types of trailing shoes are designed to cut a shallow slit in the soil to aid infiltration.

180 *Liquid Manure/slurry injection shallow/open slit*

Shallow injection: the application of liquid manure by placement in shallow, vertical slots, typically about 50 mm deep and 25-30 cm apart, cut into the soil by a tine or disc; they are more commonly used on grassland.

190 *Liquid Manure/slurry injection deep/closed slit*

Deep injection: the application of slurry or liquid manure by placement in deep, vertical slots, typically about 150 mm deep, cut into the soil by specially designed tines; the tines are fitted with lateral wings which aid the dispersion in the soil; typically, these are used on arable land as they have an increased risk of physically damaging the grass swards.

200 *Solid manure used in biogas plant (own produced); 210 Liquid manure/slurry used in own biogas plant (own produced)*

Manure which was used for energy production in biogas plants.

220 *Export of solid manure from the farm*

It is the quantity of solid manure exported from the farm for direct use as fertiliser or intended for industrial processing regardless of whether it is sold, exchanged or given away for free. It includes manure that was used for energy production and at a later stage is to be re-used in agriculture.

230 *Export of liquid manure/slurry from the farm*

It is the quantity of liquid manure/slurry manure exported from the farm for direct use as fertiliser or intended for industrial processing regardless of whether it is sold, exchanged or given away for free. It includes manure that was used for energy production and at a later stage is to be re-used in agriculture.

240 *Import of solid manure into the farm; 250 Import of liquid manure/slurry into the farm*

It is the quantity of manure imported on the farm for direct use as fertiliser or intended for industrial processing regardless of whether it is bought, exchanged or obtained for free. It includes manure that was used for energy production and at a later stage is to be re-used in agriculture.

Description of columns

Share (S)

It refers to the share (in percentages) of total (own-produced and imported) solid manure that has been applied by different application technique or used in biogas plant (%); and the share (in percentages) of total (own-produced and imported) liquid manure/slurry that has been applied by different application technique or used in biogas plant (%).

Quantity (Q)

The quantity shall be indicated in quintals (100 kg) for solid manure and in cubic meter for liquid manure/slurry.

Table NM3

Nutrient use and management – Feed Input

Structure of the table

	Category of feed	Code (*)	
Group of information		Columns	
		Code	
		Quantity	Number of animals
		Q	N
FI	Feed input		

The categories are to be selected from the list below:

Code(*)	Category of feed	Q	N
100	Cereals		-
110	Oilseeds and their derivatives		-
120	Protein crops and their derivatives		-
130	By products of the processing industry		-
140	Fermented bulk fodder (haylage and silage)		-
150	Non-silage fibre fodder		-
160	Fats and oils		-
170	Minerals		-
180	Concentrates		-
190	Feed additives for methane reduction	-	

GROUPS OF INFORMATION IN TABLE NM3 – Feed input

FI Feed input

For categories 100 to 180, the quantity of feed refers to the amount of feed imported into the farm (purchased or obtained for free) and used for animal feed during the accounting year should be recorded. The quantity shall be expressed in quintals (100 kg).

For category 190, the number of dairy cows and reproductive bovine animals that are fed in a stable and are given the additive 3-NOP to reduce methane emissions from enteric fermentation should be recorded.

Description of categories:

- 100 Cereals
- Includes: soft and durum wheat, maize, barley, oats, triticale, sorghum, rye
- 110 Oilseeds and their derivatives
- Includes: extracted rapeseed meal, extracted sunflower meal, extracted oilseeds, flakes, other oilseeds and their derivatives

120 Protein crops and their derivates

Includes: full-fat/extruded soybean (minimum 18% crude fat content), other extruded protein crops (fodder peas, broad beans, lupins), extracted soybean meal, other soybean products (flakes and soya meal pellets), dried alfalfa (pellets and meal), other protein crops and their derivatives

130 By-products of the processing industry

Includes: cereals and maize DDGS/WDGS, dry and wet CGF, corn gluten meal (CGM), maize germ, beet pulp, molasses, by-product of malting (bran), dairy by-products, by-products of the beer industry, canning by-products, other by-products of the processing industry

140 Fermented bulk fodder (haylage and silage)

Includes: grain maize with cobs (CCM) and leaves, grass, green fodder (sugar sorghum, rye, barley), legume forage (alfalfa, clover, etc.), forage brassicas (turnip rape, fodder cabbage), green fodder mix (autumn, spring), root, tuber and cucurbit fodder, other fermented bulk fodder (haylage and silage)

150 Non-silage fibre fodder

Includes: hay, straw, pasture grass, other non-silage fibre fodder

160 Fats and oils

170 Minerals

Includes: phosphate content materials, limestone, salt, etc)

180 Concentrates

Includes: complete feed, milk replacer, complementary feed, premixtures

190 Feed additives for methane reduction

Feed additive 3-NOP for reducing methane emission from enteric fermentation. It can be administered to dairy cows and reproductive animals only, and only when they are fed in a stable.

Table ST

Soil test

This information is optional for Member States. In case Member States decide to provide this information, soil test results may be submitted if they are available and have been conducted within the last 5 years. The soil test pertains to a single parcel, where the sampling occurred. If more than 1 test was conducted on the same parcel within the last 5 years, the most recent one is to be provided. If data related to more than one parcel are available, multiple entries are possible.

Structure of the table

	Parcel ID	Code (*)	
	Categories of test	Code (**)	
Group of information			Quantity
			Q
ST	Soil test		

The categories are to be selected from the list below:

Code(**)	Description	Q
100	Bulk density in topsoil (g/cm³)	
110	Bulk density in subsoil (g/cm³)	
120	Soil water holding capacity (% of volume of water / volume of saturated soil)	
130	Soil Erosion rate (ton/ha/year)	
140	Soil basal respiration (mm³ O₂/g/hr) in dry soil	
150	Soil texture	
160	Soil Acidity (pH)	
170	Soil Organic Carbon (SOC) concentration (g/kg)	
180	Electrical Conductivity (dS/m - deci-Siemens per meter)	
190	CaCO₃ (m/m %)	
200	Nitrogen in soil (g/cm³)	
210	Extractable phosphorous (mg/kg) (according to ISO 11263:1994)	
220	K₂O (mg/kg)	
230	Cd (µg/kg)	
240	Cu (µg/kg)	
250	Pb (µg/kg)	
260	Zn (µg/kg)	

Table BD1

Biodiversity – Landscape features

Structure of the table

Group of Information		Columns	
LF	Type of Landscape Features	Presence	Area
		P	TA

The categories are to be selected from the list below:

Code	Group	Description	P	TA
100	LF	Terraces		
110	LF	Hedgerows, individual or group of trees, tree rows		
120	LF	Field margins, patches or buffer strips		
130	LF	Ditches		
140	LF	Streams		
150	LF	Small ponds		
160	LF	Small wetlands		

Code	Group	Description	P	TA
170	LF	Stonewalls		
180	LF	Cairns		
190	LF	Cultural features		
200	LF	Other		

GROUPS OF INFORMATION IN TABLE BD1 – Landscape features

LF: Landscape features. Each holding has to record the presence (P) of landscape features on the farm area.

The codes to be used:

0 No

1 Yes

The recording of the area of landscape features is optional. The area (TA) is to be indicated in ares (100 ares = 1 hectare).

Description of categories

100 Terraces

Terraced hillsides are anthropogenic structures created to reduce the risk of erosion, consisting of one or more “steps” (steep sections covered permanent woody or grassy vegetation or stone walls) and “land blocks” (flat sections that are used for agricultural production, separated by the steps). Herbaceous vegetation is considered to be an integral part of terraces.

110 Hedgerows, individual or group of trees, trees rows

Includes isolated trees, trees in line, hedgerows, riparian woody vegetation (along water course), or any narrow strips (<20 m) of land covered by trees and shrubs within an agricultural context. This type may also include small groups of trees, field copses, or any small groups of woody semi-natural vegetation in an agricultural context. In case there is a grass (herb) layer under the woody vegetation, the woody feature is considered to incorporate the underlying grass layer too. The maximum area for a woody landscape feature is 0,5 ha.

120 Field margins, patches or buffer strips

Field margins, patches or buffer strips consist of permanent semi-natural herbaceous vegetation (typically grass and/or perennial herbs) which are in the agricultural context, and which are not directly used for grazing, or fodder production. This may include field margins, buffer strips (along ditches or ponds), or any other small pieces of semi-natural herbaceous vegetation as long as they are between arable or permanent crops fields. The minimum width of this type of landscape feature is 1 m (for ensuring persistency). Nevertheless, this type of landscape feature excludes parcels of actively managed grasslands (used for grazing or fodder production), and large patches of natural and semi-natural grasslands (wider than 20 m). Furthermore, farm tracks with grass, and grass strips between the rows of vineyards/orchards are also excluded (they shall be recorded under variable 680) and ‘grassy margins’ that are next to grassland patches shall not be registered, either. Permanent grass/herbs landscape features do not include the grass layer under a woody feature, nor wet marsh vegetation. It includes temporary herbaceous, which consists of narrow strips of cropland planted with non-productive crops or flower-rich fallow (weed) vegetation inside arable land or permanent crops (typically along field margins), deliberately sown by the farmers to support biodiversity.

It excludes area in table I under categories 30100 (pasture and meadow), 30200 (rough grazing), 30300 (permanent grassland).

130 Ditches, 140 Streams

This type includes small water courses within an agricultural context, including the open water surface of streams, ditches, and small channels and the adjacent marsh vegetation up to a maximum width of 20 m. Ditches that are dry at the time of observation may also be registered if the vegetation reveals a regular presence of water. Exclusions: Artificial constructions (channels with walls of concrete and subterranean constructions) are excluded.

150 *Small ponds, 160 Small wetlands*

This type of landscape features includes small patchy landscape features characterized by wetlands and water bodies in an agricultural context up to a maximum size of 0,5 ha. The type also includes accumulations of still water formed naturally (e.g. wetlands, lakes, natural lagoons, seepage areas) or artificially (e.g. pits and waterholes). Small ponds may contain a core of open water and an adjacent wetland, characterized by marsh vegetation (e.g. reed or sedge beds) adapted to and dependent on the regular presence of surface water and high water levels. Exclusions: reservoirs lined with concrete or plastic and depressions used as landfills.

170 *Stonewalls, 180 Cairns*

This type of landscape features includes piles of rock or stone in an agricultural context, and terraced agricultural landscapes. Such features may be natural (e.g. secular stones) or man-made, often historical, objects (e.g. dry stone walls, clearance cairns, terraces). If trees and shrubs (liana) cover the stone walls, both features shall be registered.

190 *Cultural features*

This type of landscape features may include monuments, archaeological sites, cultural heritage objects (like shadoofs, burial mounds), historical/traditional buildings.

Table BD2

Biodiversity – Biological control and grassland management

Structure of the table

	Category of farming practices	Code (*)		
		Area	Time Optional	Code
		TA	T	C
BI	Biological Control	—	—	
GR	Grassland management			

The categories are to be selected from the list below:

Code (*)	Group	Description	TA	C	T Optional
100	BI	Biological control	—		—
110	BI	Biological control with microbials	—		—
120	BI	Biological control with macrobials	—		—
130	BI	Biological control with semiochemicals	—		—
140	BI	Biological control with natural substances	—		—
200	GR	Area mowed once a year		—	—
210	GR	Area mowed twice a year		—	—
220	GR	Area mowed three times or more a year		—	—

Code (*)	Group	Description	TA	C	T Optional
250	GR	Grassland Reseeding		—	—
260	GR	Grassland ploughing		—	—
270	GR	Time of first mowing	—	—	

GROUPS OF INFORMATION IN TABLE BD2

BI *Biological control*

The following codes (C) are to be used:

- 0 the practice was not applied on the farm during the reporting year
- 1 the practice was applied on the farm during the reporting year

GR *Grassland management*

For categories 200 to 260, the area (TA) shall be reported in acres (1 ha = 100 acres), for category 270 the time of first mowing (T) should be indicated. The indication of time of first mowing is optional.

Categories of Biological Control

- 100 Biological control means the control of organisms harmful to plants or plant products using natural means of biological origin or substances identical to them, such as micro-organisms, semiochemicals, extracts from plant products as defined in Article 3(6) of Regulation (EC) No 1107/2009 of the European Parliament and of the Council ⁽¹⁾, or invertebrate macro-organisms.
- 110 Macrobiols: multicellular organisms: insects, predatory mites, parasitic wasps, and beneficial nematodes that feed on pests. Optional data.
- 120 Microbiols: unicellular organisms: bacteria (e.g. *Bacillus thuringiensis*) fungi (e.g. *Trichoderma*), viruses, and their derivatives. Optional data.
- 130 Semiochemicals: chemicals released by organisms to affect the behaviour of others (e.g. pheromones, allelochemicals). Optional data.
- 140 Natural substances: derived from natural materials such as animals, plants, bacteria, and certain minerals. Optional data.

Categories of Grassland Management

- 200 to 220 For grassland that has been mowed during the reporting year, the area mowed once, twice, three times or more during the reporting year is to be reported, in ares (100 ares = 1 hectares).

250 Grassland Reseeding

It is the area of grassland on which new grass seeds were planted, regardless of whether the grassland was previously ploughed or not.

⁽¹⁾ Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC (OJ L 309, 24.11.2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/1107/oj>).

260 Grassland ploughing

It is the area of grassland that has been ploughed during the reporting year, through conventional tillage techniques (see definition in table FP1). Grassland areas that were tilled using conservation tillage methods (see definition in table FP1), shall not be considered here.

270 The time of first mowing represents the period of the year in which the majority of the grassland area was first mowed. This information is optional for Member States

For Column (T) the following codes shall be used:

- 1 January
- 2 February
- 3 First half of March
- 4 Second half of March
- 5 First half of April
- 6 Second half of April
- 7 First half of May
- 8 Second half of May
- 9 First half of June
- 10 Second half of June
- 11 First half of July
- 12 Second half of July
- 13 First half of August
- 14 Second half of August
- 15 September
- 16 October
- 17 November
- 18 December

Table WT

Water management

Structure of the table

	Category of water management	Code (*)
Group of information		Columns
		C
WS	Water source	
PT	Payment terms	
BM	Adoption of best management practices	

The categories are to be selected from the list below:

Code(*)	Description	Group	C
100	Source	WS	
200	Payment terms	PT	
300	Adoption of irrigation scheduling	BM	
400	Adoption of tailwater recovery systems	BM	

Description of categories:

100 Source

The following codes are to be used to indicate the **main** water source of the holding for irrigation:

- 1 Rainfall storage
- 2 Natural or artificial surface watercourses
- 3 Groundwater
- 4 Mains water supply
- 5 Wastewater reuse (reclaimed water) ⁽¹²⁾
- 6 Other
- 7 The farm has no irrigation system

200 Payment terms for irrigation water

Codes to be used:

- 1 Did not pay for water
- 2 Paid a fee based on the area of land irrigated
- 3 Paid a fee based on the volume of water
- 4 Other payment modalities

300 Adoption of irrigation scheduling

Codes to be used:

- 0 No
- 1 Yes

Irrigation scheduling refers to an irrigation system where water is applied to the cultivation according to predetermined schedules based upon the monitoring of the soil water status and crop water requirements.

400 Tailwater recovery

Codes to be used:

- 0 No
- 1 Yes

⁽¹²⁾ Defined as urban wastewater that has been treated in compliance with the requirements set out in Directive 91/271/EEC and which results from further treatment in a reclamation facility in accordance with Section 2 of Annex I of Regulation (EU) 2020/741.

Tailwater recovery involves the recollection of recoverable irrigation runoff water and is applied to conserve irrigation water supplies and/or improve offsite water quality. An irrigation tailwater recovery system is an irrigation system in which some facilities have been installed for the collection, storage, and transportation of irrigation tailwater for reuse.

Table I2

Plant protection product use

Structure of the table

Parcel ID (optional)		Code (*)
Category of crop (optional)		Code (**)
Unit		Code (***)
Active substance		Code (****)
Group of information		Columns
		Quantity
		Q
PP	Plant protection product use	

GROUPS OF INFORMATION IN TABLE I1

Quantity of plant protection product applied during the reporting year shall be provided by active substances.

The categories of crops are in line with the list of crops as in table I. The data provided on crop level is optional for Member States.

Multiple entries are possible.

The types of unit codes are to be selected from the list below:

Code (***)	Description
1	Grams
2	Millilitres
3	Other

Parcel ID

The parcel ID must include both the reference parcel ID as referred to in Article 2(2) of Commission Delegated Regulation (EU) 2022/1172 ⁽¹³⁾ and the agricultural parcel ID as referred to in Article 8(3), point (a), of Commission Implementing Regulation (EU) 2022/1173 ⁽¹⁴⁾. The data provided on parcel level is optional for Member States.

⁽¹³⁾ Commission Delegated Regulation (EU) 2022/1172 of 4 May 2022 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy and the application and calculation of administrative penalties for conditionality (OJ L 183, 8.7.2022, p. 12, ELI: http://data.europa.eu/eli/reg_del/2022/1172/oj).

⁽¹⁴⁾ Commission Implementing Regulation (EU) 2022/1173 of 31 May 2022 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy (OJ L 183, 8.7.2022, p. 23, ELI: http://data.europa.eu/eli/reg_impl/2022/1173/oj).

Description of columns

Quantity (Q): Quantity of product (active substance) applied during the reporting year.

Table J1

Antimicrobial Use

Structure of the table

Type of active substances		Code (*)
Unit		Code (**)
Group of information		Columns
		Quantity
		Q
AU	Antimicrobial use	

GROUPS OF INFORMATION IN TABLE J1

Antimicrobial use (AU)

Antimicrobials that are used during the reporting year in livestock production to maintain health and productivity.

Description of columns

Quantity (Q)

Total quantity of antimicrobials that are used during the reporting year by active substances.

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

Code (**)	Description
1	Grams
2	Millilitres
3	Other

Table CS

Environmental certification schemes

Structure of the table

	Category of certification schemes	Code (*)		
Group of information		Columns		
		C	Y	S
CS	Certification status and characteristics			

The categories are to be selected from the list below:

Code (*)	Description	C	Y	S
10	UNI-EN-ISO 14001 standard certification			-
20	EMAS certification			-
30	Carbon farming certification			-
40	Other voluntary international Certification schemes or ecolabels			
50	Other voluntary national schemes			

Certification schemes for agricultural products and foodstuffs provide assurance (through a certification mechanism) that certain characteristics or attributes of the product or its production method or system have been observed.

Excludes: environmental certification schemes referring to organic farming, unless they include additional requirements compared to Regulation (EU) 2018/848.

DESCRIPTION OF CATEGORIES

10 UNI-EN-ISO 14001 standard certification

The farm has a certification Quality management system compliant to the UNI-EN-ISO 14001 standard.

20 EMAS certification

The farm has an EMAS certification (Eco-Management and Audit Scheme, Regulation (EC) No 1221/2009 of the European Parliament and of the Council ⁽¹⁵⁾)

30 Carbon farming certification

The farm has a carbon farming certification ⁽¹⁶⁾.

40 Other voluntary International Certification schemes or Ecolabels

The farm is certified under an internationally recognised certification scheme/ecolabel in the agricultural/food sector

50 Other voluntary national Ecolabels

The farm is certified under a national (or sub/national) certification scheme/ecolabel in the agricultural/food sector, officially recognised at Member State level.

⁽¹⁵⁾ Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (OJ L 342, 22/12/2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/1221/oj>).

⁽¹⁶⁾ Within the meaning of the definition in the Proposal for a Regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals – COM/2022/672 final - 2022/0394(COD)

For variables 30, 40 and 50 voluntary certification schemes or ecolabels are to be recorded if they comply with the following basic requirements as set out in the Commission guidelines for voluntary certification schemes for agricultural products (2010/C 341/04) ⁽¹⁷⁾:

- Certification of compliance with the scheme requirements is carried out by an independent body accredited:
 - by the national accreditation body appointed by Member States according to Regulation (EC) No 765/2008 of the European Parliament and of the Council ⁽¹⁸⁾, in accordance with relevant European or international standards and guides setting out general requirements for bodies operating product certification systems, or —
 - by an accreditation body signatory to the multilateral recognition arrangement (MLA) for product certification of the International Accreditation Forum (IAF)

DESCRIPTION OF COLUMNS

Certification status (C)

Codes to be used:

- 0 the farm is not certified
- 1 the farm has an active and valid certification
- 2 the farm has started but not yet completed the certification process

Year (Y)

The year in which the certification process was formally started. Year shall be provided with four digits.

Sectors covered (S)

This information refers to the set of standards, indicators, criteria and commitments the farm has to follow to obtain and maintain the certification. Multiple choices are possible:

- 1 Enhanced organic farming: the ecolabel/scheme is based on (and compliant with) the Regulation (EU) 2018/848 but introduces additional or stricter requirements
- 2 Carbon farming: it includes all practices aimed at increasing carbon sequestration and/or reduce greenhouse gas emissions from agriculture, through soil management techniques or other practices
- 3 Nutrient use and management: includes any practice/ commitment on nutrient use, restriction on the use of fertilisers, e.g. quantity, source/type of nutrient (organic, mineral etc.), application techniques, timing
- 4 Animal welfare and health: include measures/commitment on housing conditions (space allowance, ventilation, light, temperature, humidity etc.), access to outdoor grazing and outdoor space, limitations on the use of antimicrobials

⁽¹⁷⁾ Commission Communication — EU best practice guidelines for voluntary certification schemes for agricultural products and foodstuffs (OJ C 341, 16.12.2010, p. 5).

⁽¹⁸⁾ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>).

- 5 Integrated pest management: measures to optimize and limit the use of plant protection products, following the principles established by Directive 2009/128/EC of the European Parliament and of the Council ⁽¹⁹⁾
- 6 Support to biodiversity: it includes any practice aimed at supporting functional biodiversity (pollinators, pest predators), such as establishment and maintenance of landscape features, semi-natural habitats, plantation of flowering strips, refuges and shelter for insects and birds, small mammals etc.
- 7 Forestry: it includes practices related to sustainable forest management

Table EN

Energy

Structure of the table

	Category of production	Code (*)	
	Group of information	Columns	
		Share of energy need	Code
		S	C
EP	On-farm renewable energy production		-
EF	Renewable energy production facilities	-	

The categories are to be selected from the list below:

Code	Group	Description	Share of energy needs covered by this source	Code
100	EP	Own produced electricity from renewable sources (wind, solar, biogas, hydropower)		-
200	EP	Own produced heating fuels from renewable sources (firewood, pellets, straw, solar, biogas, other biomass)		-
300	EF	Biogas plants	-	
400	EF	Solar panels	-	
500	EF	Wind turbines	-	
600	EF	Geothermal system	-	

GROUPS OF INFORMATION IN TABLE EN

EP On-farm renewable energy production

EF Renewable energy production facilities used by the farmer

⁽¹⁹⁾ Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71, ELI: <http://data.europa.eu/eli/dir/2009/128/oj>).

COLUMNS IN TABLE EN

Share of energy needs (S)

Share of energy needs to be provided as a percentage band indicating the proportion of energy requirements covered by the specific source. The following code numbers are to be used:

- 0 0 %
- 1 > 0 to ≤ 25 %
- 2 > 25 % to ≤ 50 %
- 3 > 50 % to ≤ 75 %
- 4 > 75 % to ≤ 100 %
- 5 > 100 %

Code (C)

An indication is to be provided on whether the given technology or asset is owned by the farmer, rented, co-owned with other partners (such as biogas plants used by several farms) or owned by other subjects (such as photovoltaic panels owned by other subjects installed on the farm's land). In case the farmer uses more than one facility under different ownership structures, the code is to indicate the predominant type of ownership.

The following code numbers are to be used:

- 1 The asset is owned by the farmer
- 2 The asset is rented by the farmer
- 3 The asset is co-owned with other partners
- 4 The asset is owned by other subjects

Table FL

On-farm loss of production for food and feed uses

Structure of the table

Category of food loss	Code(*)	
Group of information		Code
		C
FL	Food/feed loss	

On-farm loss of production for food and feed uses is the amount of farm produce initially intended for human or animal consumption that is discarded or lost (i.e. that it does not reach the market or it is not used as intended as food and/or feed). For crops, it comprises any loss occurred from the moment when products are already mature enough to be harvested, until the post-harvest phase, when products reach the farm gate.

For live animals, it comprises any loss occurred from the moment animals are considered mature enough to be slaughtered until the products reach the farm gate.

For animal products (milk and eggs), losses shall be counted from the moment milk has been drawn from the udder and eggs are laid by the bird.

It includes:

- mature crops left unharvested (e.g. due to very low market prices or damages);
- products harvested and treated in-situ at farm (e.g., composted at farm, burnt), or discharged off-farm;

- products rejected by the buyer (e.g., due to quality and commercial requirements, overproduction) that return to the production site or are discharged;
- other losses occurred during storage, transportation, on-farm processing.

It does not include:

- products initially intended for human consumption that are diverted to use as feed for livestock;
- non-marketed products consumed on farm or donated to charities, food banks or other similar channels.

The categories are to be selected from the list below:

Code(*)	Description of categories	Group	C
100	Reason of losses	FL	

DESCRIPTION OF COLUMNS

The following codes are to be used to indicate the reason of losses as defined above occurred during the reporting year (multiple entries are allowed).

Code (C)

- 1 Mature crops left unharvested
- 2 Products harvested and treated on farm or discharged off-farm.
- 3 Products rejected by the buyer due to quality and/or commercial requirements (crops)
- 4 Products rejected by the buyer due to quality and/or commercial requirements (animals and animal products)
- 5 Losses occurred during storage and/or transportation and/or on-farm processing (crop products)
- 6 Losses occurred during storage and/or transportation and/or on-farm processing (animals and animal products)
- 7 Other reasons not mentioned above (e.g. unforeseen market changes)

Table TR

Training

Structure of the table

	Categories of training	Code (*)
		Columns
		Code
	Group of information	C
TT	Training topics	

The categories are to be selected from the list below:

Code	Description of categories	Groups of information	C
1000	Farm management	TT	
1010	Legislation	TT	
1020	Occupational safety and health	TT	
1030	Risk prevention and management	TT	
1040	Digitalisation and mechanisation	TT	
1050	Organic farming and integrated pest management (IPM)	TT	
1060	Carbon farming	TT	
1070	Plant protection products	TT	
1080	Nutrients	TT	
1090	Soil and water management	TT	
1100	Energy use	TT	
1110	Animal husbandry	TT	
1120	Animal welfare	TT	
1130	Other	TT	

GROUPS AND CATEGORIES OF INFORMATION IN TABLE TR

TR.TT.1000.C to TR.TT.1140.C: *Vocational training by topic*: an indication is to be given whether vocational training courses for each topic were attended by the holder(s) and/or manager(s) and the workers during the reporting year. It refers to vocational training, a training measure or activity, provided by a trainer or a training institution primarily aimed at the acquisition of new skills related to the farm activities or activities related directly to the agricultural holding or the development and improvement of existing ones. In case a training course covers more than one topic, all the relevant topics shall be reported.

The following code numbers are to be used:

- 0 No
- 1 Yes

TR.TT.1000.C. *Farm management*

Farm management may include accounting, finance, marketing.

TR.TT.1010.C. *Legislation*

Legislation may refer to legal requirements, taxes, CAP and other subsidies. It excluded occupational safety and health, which needs to be reported under TR.TT.1020.C.

TR.TT.1020.C. *Occupational safety and health*

Occupational safety and health may refer to anticipation, recognition, evaluation and control of hazards arising in or from the workplace that could impair the health and well-being of workers.

TR.TT.1030.C. Risk prevention and management

Risk prevention and management training may refer to any traditional and innovative risk management practices and strategies to mitigate risk in agricultural production, as well as management techniques to mitigate financial risks in farming. It may include training on managing risks by means of input management strategies for crop and livestock production, equipment decisions, pest and diseases control, private insurances, government programs, marketing strategies, land tenure agreements, agricultural credit, on-farm diversification (e.g., OGA directly related to the farm), off-farm employment, etc.

TR.TT.1040.C. Digitalisation and mechanisation

Digitalisation and mechanisation training may refer to understanding and applying mechanisation and new technology in farming and learn about how technology can enhance farm management and on-farm productivity. It may include raising awareness, skills, and knowledge to increase on-farm uptake of technologies related to digitalisation in agriculture, including data analysis tools.

TR.TT.1050.C. Organic farming and integrated pest management (IPM)

Organic farming is an agricultural method that aims to produce food using natural substances and processes. Integrated pest management measures to optimise and limit the use of plant protection products, following the principles established by Directive 128/2009/EC.

TR.TT.1060.C. Carbon farming

Carbon farming includes all practices aimed at increasing carbon sequestration and/or reduce greenhouse gas emissions from agriculture, through soil management techniques or other practices.

TR.TT.1070.C. Plant protection products

Plant protection products (PPP) training may refer to any practice/commitment on PPP use and restriction on the use of PPP.

TR.TT.1080.C. Nutrients

Nutrient use and management may refer to any practice/commitment on nutrient use, restriction on the use of fertilisers, e.g., quantity, source/type of nutrient (organic, mineral etc.), application techniques, timing.

TR.TT.1090.C. Soil and water management

Soil management is the application of operations, practices, and treatments to protect soil and enhance its performance (such as soil fertility or soil mechanics). It includes soil conservation, soil amendment, and optimal soil health. Water management refers to the strategic planning, development, and use of water resources to optimise crop and animal production and maintain sustainable farming practices. It includes efficient use of irrigation, water conservation, scheduling, drainage management, rainwater harvesting and water reuse. Soil and water management may also refer to crop and grassland management.

TR.TT.1100.C. Energy use

Training on energy may refer to production of energy (e.g., biomass, solar) and measures for energy savings.

TR.TT.1110.C. Animal husbandry

Training on animal husbandry may refer to breeding, feeding and animal housing. It excludes animal welfare, which needs to be reported under TR.TT.1120.C. Animal welfare

TR.TT.1120.C. *Animal welfare*

Animal welfare and health include measures/commitment on housing conditions (space allowance, ventilation, light, temperature, humidity etc.), access to outdoor grazing and outdoor space, limitations on the use of antimicrobials.

TR.TT.1130.C. *Other*

Training topics not listed above.

Table SA
Safety

Structure of the table

Categories of facilities and safety		Code (*)
		Columns
Group of information		Code
		C
SA	Safety	

The categories are to be selected from the list below:

		Group	Code
Code	Description of categories		C
100	Farm safety plan	SA	
200	Accidents at work	SA	

The following details should be provided:

SA.SA.100.C. *Farm safety plan*

An indication is to be given whether the farm has carried out a workplace risk assessment with the aim of reducing work-related hazards, resulting in a written document (such as a ‘farm safety plan’). Data shall be reported in the farm returns annually. However, data may be compiled or collected at a lower frequency, provided that this is done at least once every five years.

The following code numbers are to be used:

- 0 No
- 1 Yes

SA.SA.200.C.: *Accidents at work*

An indication is to be given on the whether the holder(s) and/or manager(s) or workers have experienced an accident at work during the reporting year (resulting in one or more days of absence from work). An accident at work is a discrete occurrence during the course of work which leads to physical or mental harm.

The following code numbers are to be used:

- 0 No
- 1 Yes

Table SI

Social inclusion

Structure of the table

	Categories of social inclusion	Code (*)
		Columns
		Code
Group of information		C
SF	Social farming	

The categories are to be selected from the list below:

Code (*)	Description of categories	Group	C
100	Presence of social farming activities	SF	

GROUPS OF INFORMATION IN TABLE SI

SI.SF.100.C: *Social farming*

Social farming is the use of agricultural resources and the natural environment of the farm for the provision of care activities and social services for vulnerable people (elderly, people with disabilities etc.) while involving them in the farming activity.

The following code numbers are to be used:

- 0 No
1 Yes

Table SE

Services accessible to farmers

Structure of the table

Categories of services		Code (*)	
		Columns	
		Coverage	Subscription
		C	S
Group of information		Enter code	Enter code
IC	Internet connection		

The categories are to be selected from the list below:

Code (*)	Description of categories	Group	C	S
100	Fixed broadband	IC		
200	Mobile broadband	IC		

GROUPS AND CATEGORIES OF INFORMATION IN TABLE SE

For the following data points, data shall be reported in the farm returns annually. However, data may be compiled or collected at a lower frequency, provided that this is done at least once every five years.

SE.IC.100.C. *Fixed broadband internet connection coverage*

An indication is to be given whether the farm is reached/reachable by fixed broadband internet connection such as DSL, ADSL, VDSL, cable, optical fibre, satellite or public Wi-Fi connections.

Codes to be used:

0 No

1 Yes

SE.IC.100.S. *Fixed broadband internet connection subscription*

An indication is to be given whether the farm has a subscription for a broadband internet connection such as DSL, ADSL, VDSL, cable, optical fibre, satellite or public Wi-Fi connections.

To be asked only for holdings that may be reached by a fixed broadband internet connection (answer to SE.IC.100.C.=1).

Codes to be used:

0 No

1 Yes

SE.IC.200.C. *Mobile broadband internet connection coverage*

An indication is to be given whether the farm is reached/reachable by a mobile broadband internet connection (via mobile phone network, at least 4G).

Codes to be used:

0 No

1 Partially

2 Yes

SE.IC.200.S. *Mobile broadband internet connection subscription*

An indication is to be given whether the farm has subscribed for a mobile broadband internet connection available on the farm (via mobile phone network, at least 4G).

To be asked only for holdings that may be reached by a mobile broadband internet connection (answer to SE.IC.200.C.=1 or 2).

Codes to be used:

0 No

1 Yes

Table GR

Generational renewal

Structure of the table

	Categories of management and successors	Code (*)	
		Columns	
Group of information		Code	Year
		C	Y
GR	Generational renewal		

The categories are to be selected from the list below:

Code (*)	Description	Group	C	Y
100	Year when the holder took over	GR	—	
200	Transmission	GR		—
300	Plans for stopping the activity	GR		—

GROUPS OF INFORMATION IN TABLE GR

GR.GR.100.Y. *Year when the holder took over*

An indication is to be given about the year when the current holder (holder/manager or holder/non-manager) took over the farm, to be recorded in format “YYYY”.

In case of more than one holder/manager or holder/non-manager working in the farm (and therefore reported in Table C), the year shall refer to the first one who took over the holding.

To be asked only if the farm has holder/manager(s) or holder/non manager(s) reported in Table C.

Data shall be reported in the farm returns annually. However, data may be compiled or collected at a lower frequency, provided that this is done at least once every five years.

GR.GR.200.C. *Transmission*

An indication is to be given about the person from whom the holding was transferred to the current holder/manager or holder/non-manager, when they took over.

In case of more than one holder/manager or holder/non manager working in the farm (and therefore reported in Table C), the answer shall refer to the first one who took over the holding.

Where there is more than one method of transmission, the largest by value shall be reported. To be asked only if the farm has holder/manager(s) or holder/non-manager(s) reported in Table C.

Data shall be reported in the farm returns annually. However, data may be compiled or collected at a lower frequency, provided that this is done at least once every five years.

The following code numbers are to be used:

- 0 not applicable (the farm has no holder/manager – holder/non manager)
- 1 farm transferred from a family member (via donation, succession or other forms)
- 2 farm transferred from a non-family member
- 3 farm created by the current holder/manager or holder/non manager

GR.GR.300.C. *Plans for stopping the activity*

An indication has to be given whether the holder/manager or holder/non-manager has made specific plans for how the farm's resources will be managed when they stop their activity (e.g. after retirement).

To be asked only if the oldest holder/manager or holder/non-manager reported in Table C is above 60 years old.

Where there is more than one method of transmission, the largest by value shall be reported.

The following code numbers are to be used:

- 0 not applicable (the farm has no holder/manager or holder/not manager)
- 1 no plans for the moment
- 2 the farm will be transferred to a family member (via donation, succession or other forms)
- 3 the farm will be transferred to a non-family member
- 4 the holder/manager or holder/non manager has planned to rent out the farm/farmland
- 5 other

COLUMNS IN TABLE GR

Column C refers to code, column Y refers to the year.

ANNEX IX

Timetable for submitting the data referred to in Article 11(3) and exemptions for specific variables referred to in Article 12

In column 'Annex VIII table' it is possible to identify existing FADN tables (1-digit code from A to M) and newly introduced FSDN tables and variables:

- new FSDN tables are indicated as lines and identified by 2- or 3-digit codes,
- new FSDN variables in existing FADN tables are indicated with the code of the specific variable as additional lines under the corresponding FADN table.

For existing FADN tables it is possible to ask for exemptions only for new FSDN variables, explicitly indicated in relation to FADN existing tables.

Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table A - General information on the holding	X		Not applicable except for:
A.CL.142.DT. Year in which the farm started conversion to organic			Germany, France, Greece, Cyprus, Slovakia in 2026 Romania in 2027
A.CL.145.C. Share of organic farming products sold as organic in certified farms			Germany, France, Greece, Cyprus, Slovakia, Sweden in 2026 Romania in 2027
A.OT.240.C Participation in mutual funds			Germany, France, Greece, Cyprus, Slovakia, Sweden in 2026 Romania in 2027
A.OT.241.C Compensation of losses			Germany, France, Greece, Cyprus, Slovakia, Sweden in 2026 Romania in 2027
Table B - Type of occupation	X		Not applicable
Table C - Labour	X		Not applicable except for:
C.EX Externals			Germany, Greece, Cyprus, Portugal, Sweden in 2026 Romania, Latvia in 2027 France, Malta in 2028
Column G – Gender (for workers)			Germany, Greece, Cyprus, Portugal in 2026 Romania, Latvia in 2027
Columns AW - Wages and social security costs per year / per hour			France, Greece, Cyprus, Portugal in 2026 Romania, Malta, Latvia, Sweden in 2027
Column R - Retirement			France, Greece, Cyprus, Portugal in 2026 Romania, Malta, Latvia in 2027

Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table D - Assets and investments	X		Not applicable
Table E - Quotas and other rights	X		Not applicable
Table F - Debts/credits	X		Not applicable
Table G - Value added tax (VAT)	X		Not applicable
Table H - Inputs	X		Not applicable except for:
5035. Of which other origin			Greece, Cyprus in 2026 Romania, Malta in 2027
Table I - Land use and crops	X		Not applicable except for:
Columns 'of which is fully organic – of which in conversion to organic'			Greece, Cyprus in 2026 Romania, Latvia in 2027 Luxembourg in 2028
Table J - Livestock production	X		Not applicable except for:
J. OR Organic - J. CO in conversion to organic			France, Greece, Cyprus in 2026 Romania, Slovakia, Latvia, Croatia in 2027
J.DL Number of deaths, including emergency killings			France, Greece, Cyprus, Sweden in 2026 Romania in 2027
J.TH Type of housing			Belgium, Germany, France, Greece, Cyprus, Sweden in 2026 Romania, Latvia in 2027
J. TO Time spent outdoor			Belgium, Germany, France, Greece, Cyprus, Sweden in 2026 Romania, Latvia in 2027
Table K - Animal products and services	X		Not applicable
Table L - OGA directly related to the farm	X		Not applicable
Table M - Subsidies	X		Not applicable except for:
3770 - Knowledge exchange and dissemination of information			Germany, France, Greece, Cyprus, Slovakia in 2026 Romania, Malta in 2027
3780 - Cooperation			Germany, France, Greece, Cyprus, Slovakia in 2026 Romania, Malta in 2027

Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table MI - Market integration	X		Germany, France, Czechia, Greece, Cyprus, Portugal, Sweden in 2026 Belgium, Romania, Slovakia, Malta, Latvia, Croatia in 2027
Table DI – Innovation and digitalisation		X	France, Malta in 2028
Table OF - Indicative share of off-farm income		X	France, Malta in 2028
Table FP1 - Farming practices	X		Germany, Greece, Cyprus, Portugal, Sweden in 2026 Belgium, Czechia, Denmark, Estonia, Romania, Slovakia, Latvia, Croatia in 2027 France, Malta in 2028
Table FP2 - Farming practices		X	France, Malta in 2028
Table NM1 - Nutrient use and management – Manure storage	X		Belgium, Germany, Greece, Cyprus, Latvia, Sweden in 2026 Czechia, Romania, Slovakia, Croatia in 2027 France, Malta in 2028
Table NM2 - Nutrient use and management – Manure application	X		Germany, Greece, Cyprus, Latvia, Sweden in 2026 Belgium, Estonia, Czechia, Romania, Slovakia, Croatia in 2027 France, Malta in 2028
Table NM3 - Nutrient use and management – Feed Input		X	France, Malta, Spain in 2028
Table ST - Soil test (optional)	X		
Table BD1 - Biodiversity – Landscape features	X		Germany, Greece, Cyprus in 2026 Romania in 2027 France, Luxembourg, Malta in 2028
Table BD2 - Biodiversity – Biological control and grassland management		X	France, Luxembourg, Malta in 2028
Table WT - Water management		X	France, Malta in 2028
Table I2 - Plant protection product use		X	France, Malta, Spain in 2028
Table J1 - Antimicrobial use		X	France, Malta, Spain in 2028
Table CS - Environmental certification schemes	X		Belgium, Germany, Greece, Cyprus, Sweden in 2026 Romania, Slovakia, Malta in 2027
Table EN - Energy		X	France, Malta in 2028

Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table FL - On-farm loss of production for food and feed uses		X	France, Luxembourg, Malta, Croatia in 2028
Table TR - Training		X	France, Malta in 2028
Table SA - Safety	X		Germany, Greece, Cyprus in 2026 Romania in 2027 France, Malta in 2028
Table SI - Social inclusion	X		Germany, Greece, Cyprus in 2026 Romania in 2027 France, Malta in 2028
Table SE - Services accessible to farmers	X		Germany, Greece, Cyprus, Sweden in 2026 Romania, Malta in 2027
Table GR - Generational renewal	X		Germany, Greece, Cyprus, Sweden in 2026 Romania, Slovakia in 2027 France, Malta in 2028

ANNEX X

Amount payable to Member States, in EUR (current prices), for the reporting years 2025, 2026 and 2027, as referred to in Article 17

	Reporting year 2025				Reporting year 2026				Reporting year 2027		
	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (c)	Maximum amount
BELGIUM	198 000	397 600	136 702	732 302	198 000	374 816	182 270	755 086	198 000	501 241	699 241
BULGARIA	396 360	352 436	501 697	1 250 493	396 360	352 436	501 697	1 250 493	396 360	1 003 394	1 399 754
CZECHIA	230 760	386 620	185 874	803 254	230 760	373 343	212 427	816 530	230 760	584 174	814 934
DENMARK	261 000	400 883	300 331	962 214	261 000	400 883	300 331	962 214	261 000	660 727	921 727
GERMANY	919 980	1 985 289	105 861	3 011 130	919 980	1 455 983	1 164 475	3 540 438	919 980	2 328 950	3 248 930
ESTONIA	104 400	223 399	108 119	435 918	104 400	223 399	108 119	435 918	104 400	264 291	368 691
IRELAND	162 000	368 882	205 053	735 935	162 000	368 882	205 053	735 935	162 000	410 107	572 107
GREECE	533 880	1 013 146	61 433	1 608 459	533 880	705 980	675 765	1 915 625	533 880	1 351 529	1 885 409
SPAIN	1 566 000	1 606 195	1 982 182	5 154 377	1 566 000	1 606 195	1 982 182	5 154 377	1 566 000	3 423 769	4 989 769
FRANCE	1 368 000	2 553 255	472 244	4 393 499	1 368 000	2 474 548	629 659	4 472 207	1 368 000	629 659	1 997 659
CROATIA	225 180	372 981	181 379	779 540	225 180	372 981	181 379	779 540	225 180	544 137	769 317
ITALY	1 695 240	1 623 948	2 145 769	5 464 957	1 695 240	1 623 948	2 145 769	5 464 957	1 695 240	4 291 538	5 986 778
CYPRUS	90 000	265 654	10 356	366 010	90 000	213 873	113 919	417 792	90 000	227 837	317 837
LATVIA	180 000	295 256	144 987	620 243	180 000	274 543	186 412	640 955	180 000	455 674	635 674
LITHUANIA	180 000	306 954	227 837	714 791	180 000	306 954	227 837	714 791	180 000	455 674	635 674
LUXEMBOURG	81 000	201 967	93 206	376 173	81 000	201 967	93 206	376 173	81 000	177 091	258 091
HUNGARY	342 000	463 433	432 890	1 238 323	342 000	463 433	432 890	1 238 323	342 000	865 781	1 207 781
MALTA	96 480	251 602	11 102	359 184	96 480	251 602	11 102	359 184	96 480	44 408	140 888
NETHERLANDS	270 000	702 640	341 756	1 314 396	270 000	702 640	341 756	1 314 396	270 000	683 511	953 511

	Reporting year 2025				Reporting year 2026				Reporting year 2027		
	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (c)	Maximum amount
AUSTRIA	324 000	367 386	410 107	1 101 493	324 000	367 386	410 107	1 101 493	324 000	820 213	1 144 213
POLAND	1 620 000	1 377 272	2 050 533	5 047 805	1 620 000	1 377 272	2 050 533	5 047 805	1 620 000	4 101 066	5 721 066
PORTUGAL	414 000	553 417	428 748	1 396 165	414 000	505 779	524 025	1 443 804	414 000	1 048 050	1 462 050
ROMANIA	918 000	1 359 686	105 634	2 383 320	918 000	1 359 686	105 634	2 383 320	918 000	2 323 938	3 241 938
SLOVENIA	163 440	258 693	206 876	629 009	163 440	258 693	206 876	629 009	163 440	413 752	577 192
SLOVAKIA	101 160	280 835	58 202	440 197	101 160	280 835	58 202	440 197	101 160	256 089	357 249
FINLAND	117 000	275 514	148 094	540 608	117 000	275 514	148 094	540 608	117 000	296 188	413 188
SWEDEN	184 500	377 326	84 921	646 747	184 500	303 020	233 533	721 053	184 500	467 066	651 566
EU total	12 742 380	18 622 269	11 141 893	42 506 542	12 742 380	17 476 591	13 433 252	43 652 223	12 742 380	28 629 854	41 372 234
Reserve for advance deliveries				2 493 458				1 347 777			

ANNEX XI

Form and layout of the data to be extracted from the datasets referred to in Article 18

This text provides further guidance about the submission of disaggregated data on interventions and beneficiaries and defines the form and content of these data.

Referred to Article 4a (1), point (a) of Regulation (EC) No 1217/2009 and with the aim to link FSDN returning holdings to the correspondent beneficiary files, including disaggregated data on beneficiaries, and intervention files, including disaggregated data on interventions, included in the data for monitoring and evaluation dataset as referred to in Article 8 and Annex IV of Commission Implementing Regulation (EU) 2022/1475 ⁽¹⁾, Member States shall choose one of the following options.

Option 1: If the member states chooses to provide to the Commission the beneficiary identifier related to the returning holding, the following data shall be shared from the intervention and beneficiary files:

M030 / B010 unique beneficiary ID referred to in Annex IV to Implementing Regulation (EU) 2022/1475.

FSDN number: Linked to the unique beneficiary ID, Member State shall provide the FSDN number of the returning holding.

Multiple entries are possible, as one FSDN holding may have multiple beneficiaries associated with it and one beneficiary may be associated with multiple FSDN holdings.

Option 2: If the member state chooses to provide the Commission directly the data related to the returning holding, the following data shall be shared from the intervention and beneficiary files:

FSDN number: Linked to the data, Member State shall provide the FSDN number of the returning holding.

Multiple entries are allowed, as one FSDN holding may have multiple beneficiaries associated with it and one beneficiary may be associated with multiple FSDN holdings.

DISAGGREGATED DATA ON INTERVENTIONS

Number	Description
Monitoring variables to report administrative information	
M010	paying agency code
M020	unique code for aid application or payment claim for an intervention
M040	budget code
Monitoring variables to report amounts spent	
M050	total Union funds amount
M060	total public expenditure
M070	total additional national financing

⁽¹⁾ Commission Implementing Regulation (EU) 2022/1475 of 6 September 2022 laying down detailed rules for implementation of Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards the evaluation of the CAP Strategic Plans and the provision of information for monitoring and evaluation (OJ L 232, 7.9.2022, p. 8, ELI: http://data.europa.eu/eli/reg_impl/2022/1475/oj).

Number	Description
Monitoring variables to report the area eligible and determined	
M080	number of hectares of eligible area determined before application of limits, excluding forestry
M085	number of hectares of eligible forestry area determined before application of limits
M090	number of hectares of eligible area excluding forestry
M095	number of hectares of eligible forestry area determined after application of limits
Monitoring variables to report units paid	
M100	number of hectares of eligible area paid
M101	number of hectares of eligible arable land area paid for practices for maintenance of non-productive areas, such a land lying fallow
M102	number of hectares of eligible arable land area paid for practices for the establishment of new landscape features as laid down in Article 31(1a) of Regulation (EU) 2021/2115
M110	number of animal heads paid
M120	number of livestock units paid
M130	number of operations paid
M140	number of farms supported
M150	number of mutual funds paid
M160	number of other units paid – unit of measurement
M161	number of other units paid – output generated
Monitoring variables reporting whether a condition is fulfilled	
M170	investment resulting in a net increase of irrigated area
M180	investment resulting in an improvement of existing irrigation installations
M190	investment in the use of reclaimed water
M200	investment in broadband
M210	investment in bio-methane

DISAGGREGATED DATA ON BENEFICIARIES

Number	Description
B020	gender
B030	young farmer
B040	geographical location – municipality
B050	area with natural or other specific constraints
B060	nitrate vulnerable zone
B070	characteristics of farm's location in a river basin management plan
B080	NATURA 2000 area
B090	organic farm

Number	Description
B100	number of hectares of arable land declared
B110	number of hectares of permanent grassland declared
B120	number of hectares with permanent crops declared
B130	number of hectares of other areas eligible for direct payments
B141	GAEC 2 – number of hectares of wetland and peatlands – permanent grassland
B142	GAEC 2 – number of hectares of wetland and peatlands – arable land
B143	GAEC 2 – number of hectares of wetland and peatlands – permanent crops
B170	GAEC 9 – number of hectares subject to the ban on conversion or ploughing
B171	GAEC 9 – number of hectares of permanent grassland in Natura 2000 sites
B172	GAEC 9 – number of hectares of designated environmentally sensitive permanent grassland in Natura 2000 sites protected under GAEC 9 and declared by farmers
B180	number of hectares of designated environmentally sensitive permanent grassland outside Natura 2000 sites, protected under the scope of the GAECs and declared by farmers, where applicable

ANNEX XII

Form and layout of the data to be extracted from the datasets referred to in Article 20

This text provides further guidance regarding the submission of disaggregated data from the Integrated Administration and Control System (IACS) established by Regulation (EU) 2021/2116 of the European Parliament and the Council ⁽¹⁾.

Member States shall determine the correspondence between the Identification Numbers (IDs) of the returning holding in the IACS and FSDN systems, ensuring they refer to the same entity.

With reference to Article 4a(1), point (b), of Regulation (EC) No 1217/2009, Member States shall choose one of the following options 1, 2.1 or 2.2.

Option 1: If the member state chooses to provide to the Commission the parcel identifiers related to the returning holding, the following data shall be shared from the IACS system:

In case Member States choose this option, they shall provide the Commission with the following identifiers from IACS linked to the FSDN ID: unique identification number (ID) of reference parcels, agricultural parcels and non-agricultural areas considered eligible by the Member States for receiving support for the area-based interventions, as referred to in Article 2 of Delegated Regulation (EU) 2022/1172 and Article 8(3), point (a), of Implementing Regulation (EU) 2022/1173.

Multiple entries are possible, as one FSDN holding may have multiple associated reference parcels, agricultural parcels and non-agricultural areas considered eligible by the Member State.

Option 2: If the member state chooses to provide the Commission directly with the data related to the returning holding, the following spatial information shall be shared from the IACS system:

Option 2.1

In case Member States choose this option, they shall provide the Commission with the following spatial data set of reference parcels and agricultural parcels, as referred to in Directive 2007/2/EC ⁽²⁾ and Implementing Regulation (EU) 2023/138 ⁽³⁾, including the following attributes:

- Geometry (boundary and area of each parcel): reference parcels, agricultural parcels and units of land containing non-agricultural areas considered eligible by the Member State as described in Article 2 of Delegated Regulation (EU) 2022/1172 and Article 8(3), point (a), of Implementing Regulation (EU) 2022/1173.
- Land uses (crops or crop groups).
- Landscape features as referred to in Article 8(3), point (c), of Implementing Regulation (EU) 2022/1173.
- Area under organic farming as referred to in Article 8(3), point (e), of Implementing Regulation (EU) 2022/1173.

Linked to the IACS spatial data, Member States shall provide the FSDN number of the returning holding.

⁽¹⁾ Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>).

⁽²⁾ Directive 2007/2/EC of the European Parliament and of the Council of 14 March 2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) (OJ L 108, 25.4.2007, p. 1, ELI: <http://data.europa.eu/eli/dir/2007/2/oj>).

⁽³⁾ Commission Implementing Regulation (EU) 2023/138 of 21 December 2022 laying down a list of specific high-value datasets and the arrangements for their publication and re-use (OJ L 19, 20.1.2023, p. 43).

Multiple entries are allowed, as one FSDN holding may have multiple reference parcels, associated agricultural parcels and non-agricultural areas considered eligible by the Member State.

Option 2.2

In case Member States choose this option, they shall provide the Commission with the following indicators:

- Holding fragmentation: number of agricultural parcels, average size of parcels, maximum distance between farthest parcels, average distance between parcels, number of parcels clusters within a buffer of 1 km and 10 km.
- Land use change: land conversion from previous year to the following land use categories: forest land, cropland, grassland, wetlands, settlements, and other land as referred to Regulation (EU) 2018/841 ⁽⁴⁾.
- Landscape features: The areas of landscape features included in Annex VIII - Table BD1 - Biodiversity – Landscape features shall be provided.

⁽⁴⁾ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/841/oj>).