

COMMISSION REGULATION (EC) No 1242/2008
of 8 December 2008
establishing a Community typology for agricultural holdings

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community ⁽¹⁾, and in particular Articles 4(4), 6(2), and 7(3) thereof,

Whereas:

- (1) The production structures and systems are very diverse in the Community. In order to make the analyses of structural characteristics of the agricultural holdings and their economic results easier, an appropriate and homogeneous classification of agricultural holdings by economic size and type of farming was established by Commission Decision 85/377/EEC of 7 June 1985 establishing a Community typology for agricultural holdings ⁽²⁾.
- (2) The Community typology needs to be so arranged that homogeneous groups of holdings can be assembled in a greater or lesser degree of aggregation and that comparisons of the situation of holdings can be made.
- (3) Given the growing importance in the income of the farmers from gainful activities directly related to the holding other than the agricultural activities of the holding, a classification variable reflecting the importance of the other gainful activities (OGA) directly related to the holding should be included in the Community typology.
- (4) In order to achieve the objectives set by Articles 4(1), 6(1)(b) and 7(2) of Regulation 79/65/EEC, the implementing rules for the Community typology should be established. In addition, the Community typology should apply to returning holdings using the accountancy data collected through the Community Farm Accountancy Data Network (FADN).
- (5) Pursuant to Annex IV to Regulation (EC) No 1166/2008 of the European Parliament and of the Council of

19 November 2008 on farm structure surveys and the survey on agricultural production methods and repealing Council Regulation (EEC) No 571/88 ⁽³⁾ the farm structure survey carried out on the basis of a sample must be statistically representative in terms of the type and the size of the agricultural holdings in line with the Community typology. Therefore, the Community typology should also apply to holdings for which data are collected through the farm structure surveys.

- (6) The type of farming and the economic size of the holding should be determined on the basis of an economic criterion remaining always positive. Therefore it is appropriate to use the standard output. The standard outputs have to be established by product. The list of products for which standard outputs are to be calculated should be brought into line with the list of characteristics of the farm structure surveys established in accordance with Regulation (EC) No 1166/2008. In order to allow the application of the typology to the holdings in the FADN, a table of correspondence between the characteristics of the structure surveys and the headings of the farm return of the FADN needs to be established.
- (7) The standard outputs are based on average values over a reference period of five years, but they should regularly be updated to take account of economic trends so that the typology may continue meaningfully to be applied. The frequency of the update should be linked to the years in which farm structure surveys are carried out.
- (8) In order to draw up the selection plan of the returning holdings to be included in FADN 2010 it should be provided that the typology defined in this Regulation is already applied to the farm structure survey for 2007. Moreover, in order to ensure the comparability of the analyses on the situation of the agricultural holdings classified according to this typology, it should be provided that it should be applied to the farm structures surveys and FADN prior to 2010. Therefore a derogation needs to be included, providing that standard outputs are calculated for the reference period 2004.
- (9) The standard outputs and the data needed for their calculation are to be transmitted to the Commission by the liaison agency designated by each Member State in accordance with Article 6 of Regulation 79/65/EEC. It should be provided that the liaison agency can communicate directly to the Commission the relevant information through the information system established

⁽¹⁾ OJ 109, 23.6.1965, p. 1859/65.

⁽²⁾ OJ L 220, 17.8.1985, p. 1.

⁽³⁾ OJ L 321, 1.12.2008, p. 14.

by the Commission. Moreover it should be foreseen that this system allows the electronic exchange of information required on the basis of models available to the liaison agency through this system. It should also be provided that the Commission is to inform the Member States on the general conditions for implementing the computer system through the Community Committee of the Farm Accountancy Data Network.

- (10) For reasons of clarity and taking account of the fact that the Community typology is a measure of general application, rather than a measure addressed to specific recipients, it is appropriate to replace Decision 85/377/EEC by a Regulation.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

Subject-matter and scope

1. This Regulation sets up the 'Community typology for agricultural holdings', hereinafter referred to as 'typology', which is a uniform classification of holdings in the Community according to their type of farming and economic size and to the importance of the other gainful activities directly related to the holding.
2. The typology shall be used in particular for the presentation, by type of farming and by economic size class, of data collected through the Community farm structure surveys and the Community Farm Accountancy Data Network.

Article 2

Type of farming

1. For the purposes of this Regulation, the 'type of farming' of a holding shall be determined by the relative contribution of the standard output of the different characteristics of this holding to the total standard output of this one. The standard output shall be as laid down in Article 5.
2. Depending on the amount of detail required, the types of farming shall be divided into:
 - (a) general types of farming;
 - (b) principal types of farming;
 - (c) particular types of farming.

The classification of holdings by type of farming shall be as set out in Annex I.

Article 3

Economic size of the holding

The economic size of the holding shall be determined on the basis of the total standard output of the holding. It shall be expressed in euro. The method of calculating the economic size of the holding and the economic size classes shall be as set out in Annex II.

Article 4

Other gainful activities directly related to the holding

The importance of the gainful activities directly related to the holding other than the agricultural activities of the holding shall be determined on the basis of the percentage of those other gainful activities in the final output of the holding. This ratio shall be expressed as a percentage band. Those percentage bands shall be as laid down in Part C of Annex III.

The final output, the definition and the method of estimating that ratio are set out in Parts A and B of Annex III.

Article 5

Standard output and total standard output

1. For the purpose of this Regulation, 'standard output' shall mean the standard value of gross production.

The standard output shall be determined for each region referred to in Annex IV of this Regulation and for each crop and livestock characteristics of the farm structure survey referred to in Annex III of Regulation (EC) No 1166/2008.

The method of calculation for determining the standard outputs of each characteristic and the procedures for collecting the corresponding data are set out in Annex IV of this Regulation.

2. The total standard output of the holding shall correspond to the sum of the values obtained for each characteristic by multiplying the standard outputs per unit by the number of corresponding units.

3. For the purposes of calculating standard outputs for the farm structure survey for year N, 'reference period' shall mean the year N-3 covering the five successive years from year N-5 to year N-1.

The standard outputs shall be determined using average basic data calculated over a reference period of five years referred to in the first subparagraph. They shall be updated to take account of economic trends at least each time a farm structure survey is carried out.

The first reference period for which standard outputs shall be calculated corresponds to the reference period 2007 covering the calendar years 2005, 2006, 2007, 2008 and 2009 or the agricultural production years 2005/06, 2006/07, 2007/08, 2008/09 and 2009/10.

4. By way of derogation from paragraph 3, Member States shall calculate standard outputs for the reference period 2004 for the characteristics listed in the farm structure survey for 2007 as defined in Commission Regulation (EC) No 204/2006 ⁽¹⁾. In this case, the reference period shall cover either the calendar years 2003, 2004, 2005 or the agricultural production years 2003/04, 2004/05, 2005/06.

Article 6

Transmission to the Commission

1. The standard outputs and the data referred to in Part 3 of Annex IV shall be transmitted to the Commission (Eurostat) by the liaison agency designated by each Member State in accordance with Article 6 of Regulation 79/65/EEC or by the body to which this function has been delegated.

2. Member States shall transmit to the Commission the standard outputs for a reference period of year N and the data referred to in Part 3 of Annex IV before 31 December of the year N+3 or if necessary before a deadline established by the Commission after consultation of the Community Committee for the Farm Accountancy Data Network.

The standard outputs for the reference period 2004 shall be transmitted to the Commission by 31 December 2008.

3. For the transmission of the standard outputs and the data referred to in paragraph 1 Member States shall use the

computer systems made available by the Commission (Eurostat) enabling electronic exchanges of documents and information between it and the Member States.

4. The form and content of the documents needed for transmission shall be laid down by the Commission on the basis of models or questionnaires made available via the systems referred to in paragraph 3. The provisions relating to the attributes of the data referred to in paragraph 1 shall be defined within the context of the Community Committee for the Farm Accountancy Data Network.

Article 7

Repeal

1. Decision 85/377/EEC is repealed.

However, Decision 85/377/EEC shall continue to apply in order to classify the holdings of the Farm Accountancy Data Network till the accounting year 2009 included and of the farm structure survey referred to in Council Regulation (EEC) No 571/88 ⁽²⁾ till the survey for 2007 included.

2. References to the repealed Decision shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex V.

Article 8

Entry into force and application

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

It shall apply from the accounting year 2010 for the Farm Accountancy Data Network and for the farm structure survey as of the 2010 survey.

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

Done at Brussels, 8 December 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ L 34, 7.2.2006, p. 3.

⁽²⁾ OJ L 56, 2.3.1988, p. 1.

ANNEX I

CLASSIFICATION OF AGRICULTURAL HOLDINGS BY TYPE OF FARMING

A. CLASSIFICATION SCHEME

Specialist holdings — crops

| General type of farming | Principal type of farming | Particular type of farming |
|-------------------------------|--|--|
| 1. Specialist field crops | 15. Specialist cereals, oilseeds and protein crops 16. General field cropping | 151. Specialist cereals (other than rice), oilseeds and protein crops 152. Specialist rice 153. Cereals, oilseeds, protein crops and rice combined 161. Specialist root crops 162. Cereals, oilseeds, protein crops and root crops combined 163. Specialist field vegetables 164. Specialist tobacco 165. Specialist cotton 166. Various field crops combined |
| 2. Specialist horticulture | 21. Specialist horticulture indoor 22. Specialist horticulture outdoor 23. Other horticulture | 211. Specialist vegetables indoor 212. Specialist flowers and ornamentals indoor 213. Mixed horticulture indoor specialist 221. Specialist vegetables outdoor 222. Specialist flowers and ornamentals outdoor 223. Mixed horticulture outdoor specialist 231. Specialist mushrooms 232. Specialist nurseries 233. Various horticulture |
| 3. Specialist permanent crops | 35. Specialist vineyards 36. Specialist fruit and citrus fruit 37. Specialist olives 38. Various permanent crops combined | 351. Specialist quality wine 352. Specialist wine other than quality wine 353. Specialist table grapes 354. Other vineyards 361. Specialist fruit (other than citrus, tropical fruits and nuts) 362. Specialist citrus fruit 363. Specialist nuts 364. Specialist tropical fruits 365. Specialist fruit, citrus, tropical fruits and nuts: mixed production 370. Specialist olives 380. Various permanent crops combined |

Specialist holdings — animal production

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

Mixed holdings

| General type of farming | Principal type of farming | Particular type of farming |
|-----------------------------|---|--|
| 6. Mixed cropping | 61. Mixed cropping | 611. Horticulture and permanent crops combined |
| | | 612. Field crops and horticulture combined |
| | | 613. Field crops and vineyards combined |
| | | 614. Field crops and permanent crops combined |
| | | 615. Mixed cropping, mainly field crops |
| | | 616. Other mixed cropping |
| 7. Mixed livestock holdings | 73. Mixed livestock, mainly grazing livestock | 731. Mixed livestock, mainly dairying 732. Mixed livestock, mainly non-dairying grazing livestock |
| | 74. Mixed livestock, mainly granivores | 741. Mixed livestock: granivores and dairying combined 742. Mixed livestock: granivores and non-dairying grazing livestock |
| 8. Mixed crops — livestock | 83. Field crops — grazing livestock combined | 831. Field crops combined with dairying 832. Dairying combined with field crops 833. Field crops combined with non-dairying grazing livestock 834. Non-dairying grazing livestock combined with field crops |
| | 84. Various crops and livestock combined | 841. Field crops and granivores combined 842. Permanent crops and grazing livestock combined 843. Apiculture 844. Various mixed crops and livestock |
| 9. Non-classified holdings | 90. Non-classified holdings | 900. Non-classified holdings |

B. TABLE OF CORRESPONDENCE AND REGROUPING CODES

I. Correspondence between the headings of the farm structure surveys and the farm return of the Farm Accountancy Data Network (FADN)

| Equivalent headings for the application of Standard Outputs | | |
|---|--|--|
| Code to be used for the heading | 2010, 2013, 2016 Community surveys on the structure of agricultural holdings (Regulation (EC) No 1166/2008) | FADN farm return (Regulation (EC) No 868/2008 on the farm return (!)) |
| I. Crops | | |
| 2.01.01.01. | Common wheat and spelt | 120. Common wheat and spelt |
| 2.01.01.02. | Durum wheat | 121. Durum wheat |
| 2.01.01.03. | Rye | 122. Rye (including meslin) |
| 2.01.01.04. | Barley | 123. Barley |
| 2.01.01.05. | Oats | 124. Oats 125. Summer cereal mixes |
| 2.01.01.06. | Grain maize | 126. Grain maize (including humid grain maize) |
| 2.01.01.07. | Rice | 127. Rice |
| 2.01.01.99. | Other cereals for the production of grain | 128. Other cereals |
| 2.01.02. | Dried pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses) | 129. Protein crops |
| 2.01.02.01. | Of which peas, field beans and sweet lupins | 360. Peas, field beans and sweet lupins 361. Lentils, chickpeas and vetches 330. Other protein crops |
| 2.01.03. | Potatoes (including early potatoes and seed potatoes) | 130. Potatoes (including early potatoes and seed) |
| 2.01.04. | Sugar beet (excluding seed) | 131. Sugar beet (excluding seed) |
| 2.01.05. | Fodder roots and brassicas (excluding seed) | 144. Fodder roots and brassicas (excluding seeds) |
| 2.01.06.01. | Tobacco | 134. Tobacco |
| 2.01.06.02. | Hops | 133. Hops |
| 2.01.06.03. | Cotton | 347. Cotton |
| 2.01.06.04. | Rape and turnip rape | 331. Rape |
| 2.01.06.05. | Sunflower | 332. Sunflower |
| 2.01.06.06. | Soya | 333. Soya |
| 2.01.06.07. | Linseed (oil flax) | 364. Flax other than fibre flax |
| 2.01.06.08. | Other oil seed crops | 334. Other oil seeds |
| 2.01.06.09. | Flax | 373. Flax |
| 2.01.06.10. | Hemp | 374. Hemp |

Equivalent headings for the application of Standard Outputs

| Code to be used for the heading | 2010, 2013, 2016 Community surveys on the structure of agricultural holdings (Regulation (EC) No 1166/2008) | FADN farm return (Regulation (EC) No 868/2008 on the farm return (!)) |
|---------------------------------|---|---|
| 2.01.06.11. | Other fibre crops | |
| 2.01.06.12. | Aromatic plants, medicinal and culinary plants | 345. Medicinal plants condiments, aromatics and spices, including tea, coffee and coffee chicory |
| 2.01.06.99. | Other industrial crops not mentioned elsewhere | 346. Sugar cane 348. Other industrial crops |
| 2.01.07. | Fresh vegetables, melons and strawberries of which | |
| 2.01.07.01. | Outdoor or under low (not accessible) protective cover | |
| 2.01.07.01.01. | Open field | 136. Field scale fresh vegetables, melons and strawberries grown in the open |
| 2.01.07.01.02. | Market gardening | 137. Fresh vegetables, melons, strawberries grown in market gardens in the open |
| 2.01.07.02. | Under glass or other (accessible) protective cover | 138. Fresh vegetables, melons and strawberries under shelter |
| 2.01.08. | Flowers and ornamental plants (excluding nurseries): | |
| 2.01.08.01. | Outdoor or under low (not accessible) protective cover | 140. Flowers and ornamental plants grown in the open (excluding nurseries) |
| 2.01.08.02. | Under glass or other (accessible) protective cover | 141. Flowers and ornamental plants grown under shelter |
| 2.01.09. | Plants harvested green | |
| 2.01.09.01. | Temporary grass | 147. Temporary grass |
| 2.01.09.02. | Other plants harvested green | 145. Other fodder plants |
| 2.01.09.02.01. | Green maize | 326. Fodder maize |
| 2.01.09.02.02. | Leguminous plants AND | 327. Other silage cereals AND |
| 2.01.09.02.99. | Other plants harvested green not mentioned elsewhere | 328. Other fodder plants |
| 2.01.10. | Arable land seeds and seedlings | 142. Grass seeds 143. Other seeds |
| 2.01.11. | Other arable land crops | 148. Other arable crops not included in headings 120 to 147 149. Land ready for sowing leased to others, including land made available to employees as a benefit in kind |
| 2.01.12.01. | Fallow land without any subsidies | 146. Fallows — Missing data Code 3: Fallow land without financial aid |

Equivalent headings for the application of Standard Outputs

| Code to be used for the heading | 2010, 2013, 2016 Community surveys on the structure of agricultural holdings (Regulation (EC) No 1166/2008) | FADN farm return (Regulation (EC) No 868/2008 on the farm return (1)) |
|---------------------------------|---|---|
| 2.01.12.02. | Fallow land subject to the payment of subsidies, with no economic use | 146. Fallows — Missing data Code 8: Not-cultivated land no longer used for production purposes for which the holding is entitled to financial aid |
| 2.03.01. | Pasture and meadow, excluding rough grazing | 150. Meadows and permanent pasture |
| 2.03.02. | Rough grazing | 151. Rough grazing |
| 2.03.03. | Permanent grassland no longer used for production purposes and eligible for the payment of subsidies | 314. Permanent grassland no longer used for production purposes and eligible for the payment of subsidies |
| 2.04.01. | Fruit and berry plantations | 152. Fruit and berry orchards |
| 2.04.01.01. | Fruit species of which | |
| 2.04.01.01.01. | Fruit of temperate climate zones | 349. Pome fruit 350. Stone fruit |
| 2.04.01.01.02. | Fruit of subtropical climate zones | 353. Tropical and subtropical fruit |
| 2.04.01.02. | Berry species | 352. Small fruit and berries |
| 2.04.01.03. | Nuts | 351. Nuts |
| 2.04.02. | Citrus plantations | 153. Citrus fruit orchards |
| 2.04.03. | Olive plantations | 154. Olive groves |
| 2.04.03.01. | Normally producing table olives | 281. Table olives |
| 2.04.03.02. | Normally producing olives for oil production | 282. Olives for oil production 283. Olive oil |
| 2.04.04. | Vineyards, of which normally producing: | 155. Vines |
| 2.04.04.01. | Quality wine | 286. Grapes for quality wine with PDO 292. Grapes for quality wine with PGI 289. Quality wine with PDO 294. Quality wine with PGI |
| 2.04.04.02. | Other wines | 293. Grapes for other wines 288. Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm 295. Other wines |
| 2.04.04.03. | Table grapes | 285. Table grapes |
| 2.04.04.04. | Raisins | 291. Raisins |
| 2.04.05. | Nurseries | 157. Nurseries |
| 2.04.06. | Other permanent crops | 158. Other permanent crops |
| 2.04.07. | Permanent crops under glass | 156. Permanent crops grown under shelter |
| 2.06.01. | Mushrooms | 139. Mushrooms |

Equivalent headings for the application of Standard Outputs

| Code to be used for the heading | 2010, 2013, 2016 Community surveys on the structure of agricultural holdings (Regulation (EC) No 1166/2008) | FADN farm return (Regulation (EC) No 868/2008 on the farm return (!)) |
|---------------------------------|---|---|
| II. Livestock | | |
| 3.01. | Equidae | 22. Equidae (all ages) |
| 3.02.01. | Bovine animals, under one year old, male and female | 23. Calves for fattening 24. Other cattle less than one year old |
| 3.02.02. | Bovine animals, one but less than two years old, male | 25. Male cattle, from one to less than two years old |
| 3.02.03. | Bovine animals, one but less than two years old, female | 26. Female cattle, from one to less than two years old |
| 3.02.04. | Male bovine animals, two years old and over | 27. Male cattle, two years old or more |
| 3.02.05. | Heifers, two years old and over | 28. Breeding heifers 29. Heifers for fattening |
| 3.02.06. | Dairy cows | 30. Dairy cows 31. Cull dairy cows |
| 3.02.99. | Other cows | 32. Other cows |
| 3.03.01. | Sheep (all ages) | |
| 3.03.01.01. | Breeding females | 40. Ewes |
| 3.03.01.99. | Other sheep | 41. Other sheep |
| 3.03.02. | Goats (all ages) | |
| 3.03.02.01. | Breeding females | 38. Goats, breeding females |
| 3.03.02.99. | Other goats | 39. Other goats |
| 3.04.01. | Piglets having a live weight of under 20 kilograms | 43. Piglets |
| 3.04.02. | Breeding sows weighing 50 kilograms and over | 44. Breeding sows |
| 3.04.99. | Other pigs | 45. Pigs for fattening 46. Other pigs |
| 3.05.01. | Broilers | 47. Table chickens |
| 3.05.02. | Laying hens | 48. Laying hens |
| 3.05.03. | Other poultry | 49. Other poultry |
| 3.05.03.01. | Turkeys | |
| 3.05.03.02. | Ducks | |
| 3.05.03.03. | Geese | |
| 3.05.03.04. | Ostriches | |
| 3.05.03.99. | Other poultry, not mentioned elsewhere | |
| 3.06. | Rabbits, breeding females | 34. Rabbits, breeding females |
| 3.07. | Bees | 33. Bees |

(!) OJ L 237, 4.9.2008, p. 18.

II. Codes regrouping several characteristics included in the 2010, 2013 and 2016 farm structure surveys

- P45. *Cattle, dairying* = 3.02.01. (bovine animals under one year old male and females) + 3.02.03. (bovine animals, one but less than two years old, female) + 3.02.05. (heifers, two years old and over) + 3.02.06. (dairy cows)
- P46. *Cattle* = P45 (cattle, dairying) + 3.02.02. (bovine animals, one but less than two years old, male) + 3.02.04. (male bovine animals two years old and over) + 3.02.99. (other cows)
- GL *Grazing livestock* = 3.01. (equidae) + P46 (cattle) + 3.03.01.01. (sheep breeding females) + 3.03.01.99 (other sheep) + 3.03.02.01. (goats breeding females) + 3.03.02.99. (other goats)
- If GL=0 FCP1 *Forage for sale* = 2.01.05. (fodder roots and brassicas) + 2.01.09. (plants harvested green) + 2.03.01. (pasture and meadow, excluding rough grazings) + 2.03.02. (Rough grazings)
- FCP4 *Forage for grazing livestock* = 0
- P17 *Roots* = 2.01.03. (potatoes) + 2.01.04. (sugar beet) + 2.01.05. (fodder roots and brassicas)
- If GL>0 FCP1 *Forage for sale* = 0
- FCP4 *Forage for grazing livestock* = 2.01.05. (fodder roots and brassicas) + 2.01.09. (plants harvested green) + 2.03.01. (pasture and meadow, excluding rough grazings) + 2.03.02. (Rough grazings)
- P17 *Roots* = 2.01.03. (potatoes) + 2.01.04. (sugar beet)
- P151. *Cereals without rice* = 2.01.01.01. (common wheat and spelt) + 2.01.01.02. (durum wheat) + 2.01.01.03. (rye) + 2.01.01.04. (barley) + 2.01.01.05. (oats) + 2.01.01.06. (grain maize) + 2.01.01.99. (other cereals for the production of grain)
- P15. *Cereals* = P151 (cereals without rice) + 2.01.01.07. (rice)
- P16. *Oilseeds* = 2.01.06.04. (rape and turnip rape) + 2.01.06.05. (sunflower) + 2.01.06.06. (soya) + 2.01.06.07. (flax (linseed)) + 2.01.06.08. (other oil seed crops)
- P51. *Pigs* = 3.04.01. (piglets of less than 20 kilograms live weight) + 3.04.02. (breeding sows of 50 kilograms or more) + 3.04.99. (other pigs)
- P52. *Poultry* = 3.05.01. (broilers) + 3.05.02. (laying hens) + 3.05.03. (other poultry)
- P1. *General cropping* = P15 (cereals) + 2.01.02. (dried pulses and protein crops) + 2.01.03. (potatoes) + 2.01.04. (sugar beet) + 2.01.06.01. (tobacco) + 2.01.06.02. (hops) + 2.01.06.03. (cotton) + P16 (oilseeds) + 2.01.06.09. (flax) + 2.01.06.10. (hemp) + 2.01.06.11. (other fibre crops) + 2.01.06.12. (aromatic plants, medicinal and culinary plants) + 2.01.06.99. (other industrial crops not mentioned elsewhere) + 2.01.07.01.01. (fresh vegetables, melons, strawberries — outdoor or under low (not accessible) protective cover — open field) + 2.01.10. (arable land and seedlings) + 2.01.11. (other arable land) + 2.01.12.01. (fallow land without any subsidies) + FCP1 (forage for sale)
- P2. *Horticulture* = 2.01.07.01.02. (fresh vegetables, melons, strawberries — outdoor or under low (not accessible) protective cover — market gardening) + 2.01.07.02. (fresh vegetables, melons, strawberries — under glass or other (accessible) protective cover) + 2.01.08.01. (flowers and ornamental plants — outdoor or under low (not accessible) protective cover) + 2.01.08.02. (flowers and ornamental plants — under glass or other (accessible) protective cover) + 2.06.01. (mushrooms) + 2.04.05. (nurseries)
- P3. *Permanent crops* = 2.04.01. (fruit and berry plantations) + 2.04.02. (citrus plantations) + 2.04.03. (olive plantations) + 2.04.04. (vineyards) + 2.04.06. (other permanent crops) + 2.04.07. (permanent crops under glass)
- P4. *Grazing livestock and forage* = GL (grazing livestock) + FCP4 (forage for grazing livestock)
- P5. *Granivores* = P51 (pigs) + P52 (poultry) + 3.06. (rabbits, breeding females)

C. DEFINITION OF TYPES OF FARMING

The types of farming are defined by two features:

(a) **The nature of the characteristics concerned**

The characteristics refer to the list of characteristics surveyed in the 2010, 2013 and 2016 surveys on the structure of agricultural holdings: they are indicated by using the codes presented in the table of correspondence in Part B.I of this Annex or by a code regrouping several of those characteristics as set out in Part B.II of this Annex ⁽¹⁾.

(b) **The thresholds determining the class limits**

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

⁽¹⁾ The characteristics 2.01.05. (Fodder roots and brassicas), 2.01.09. (Plants harvested green), 2.01.12.01. (Fallow land without any subsidies), 2.01.12.02. (fallow land subject to the payments of subsidies, with no economic use), 2.02. (Kitchen gardens), 2.03.01. (Pasture and meadow, excluding rough grazing), 2.03.02. (Rough grazing), 2.03.03. (Permanent grassland no longer used for production purposes and eligible for the payment of subsidies), 3.02.01. (Bovine animals, under one year old, male and female), 3.03.01.99. (other sheep), 3.03.02.99. (other goats) and 3.04.01. (Piglets less than 20 kg live weight) are used only under certain conditions (see point 5 of Annex IV).

Specialist holdings — crop products

| General | | Types of farming | | Particular | Definition | Code of characteristics and thresholds (ref. Part B of this Annex) | |
|---------|--------------------------|------------------|--|------------|---|---|--|
| | | Principal | Code | | | | Code |
| 1 | Specialist field crops | | | | General cropping i.e. cereals, dried pulses and protein crops for the production of grain, oilseeds, potatoes, sugar beet, industrial plants, fresh vegetables, melons, strawberries open field, arable land seed and seedlings, other arable land, fallow land and forage for sale > 2/3 | P1 > 2/3 | |
| | | 15 | Specialist cereals, oilseeds and protein crops | | Cereals, oilseeds, dried pulses and protein crops > 2/3 | P15 + P16 + 2.01.02. > 2/3 | |
| | | | | 151 | Specialist cereals (other than rice) oilseeds and protein crops | Cereals, excluding rice, oilseeds, dried pulses and protein crops > 2/3 | P151 + P16 + 2.01.02. > 2/3 |
| | | | | 152 | Specialist rice | Rice > 2/3 | 2.01.01.07. > 2/3 |
| | | | | 153 | Cereals, oilseeds, protein crops and rice combined | Holdings in class 15, excluding those in classes 151 and 152 | P15 + P16 + 2.01.02. ≤ 2/3 |
| | | 16 | General field cropping | | General cropping > 2/3; cereals, oilseeds, dried pulses and protein crops ≤ 2/3 | Potatoes, sugar beet and fodder roots and brassicas > 2/3 | P17 > 2/3 |
| | | | | 161 | Specialist root crops | Cereals, oilseeds, dried pulses protein crops > 1/3; roots > 1/3 | P15 + P16 + 2.01.02. > 1/3; P17 > 1/3 |
| | | | | 162 | Cereals, oilseeds, protein crops and root crops combined | Fresh vegetables, melons and strawberries open field > 2/3 | 2.01.07.01.01. > 2/3 |
| | | | | 163 | Specialist field vegetables | Tobacco > 2/3 | 2.01.06.01. > 2/3 |
| | | | | 164 | Specialist tobacco | Cotton > 2/3 | 2.01.06.03. > 2/3 |
| | | | | 165 | Specialist cotton | Holdings in class 16, excluding those in 161, 162, 163, 164 and 165 | |
| | | 166 | Various field crops combined | | | | |
| 2 | Specialist horti-culture | | | | Fresh vegetables, melons and strawberries — market gardening and under glass, flowers and ornamental plants — outdoor and under glass, mushrooms and nurseries > 2/3 | P2 > 2/3 | |
| | | 21 | Specialist horti-culture indoor | | Fresh vegetables, melons and strawberries — under glass and flowers and ornamental plants under glass > 2/3 | 2.01.07.02. + 2.01.08.02. > 2/3 | |

| Types of farming | | | Definition | Code of characteristics and thresholds (ref. Part B of this Annex) |
|------------------|------------------------------------|--|---|--|
| General | Principal | Particular | | |
| Code | Code | Code | | |
| | | 211 Specialist vegetables indoor | Fresh vegetables, melons and strawberries — under glass > 2/3 | 2.01.07.02. > 2/3 |
| | | 212 Specialist flowers and ornamentals indoor | Flowers and ornamental plants under glass > 2/3 | 2.01.08.02. > 2/3 |
| | | 213 Mixed horticulture indoor specialist | Holdings in class 21, excluding those in classes 211 and 212 | |
| | 22 Specialist horticulture outdoor | 221 Specialist vegetables outdoor | Fresh vegetables, melons and strawberries market gardening, flowers and ornamental plants outdoor > 2/3 | 2.01.07.01.02. + 2.01.08.01. > 2/3 |
| | | 222 Specialist flowers and ornamentals outdoor | Fresh vegetables, melons and strawberries market gardening > 2/3 | 2.01.07.01.02. > 2/3 |
| | | 223 Mixed horticulture outdoor specialist | Flowers and ornamental plants outdoor > 2/3 | 2.01.08.01. > 2/3 |
| | 23 Other horticulture | | Holdings in class 22, excluding those in classes 221 and 222 | |
| | | 231 Specialist mushrooms | Horticultural holdings with horticulture indoor ≤ 2/3 and horticulture outdoor ≤ 2/3 | 2.01.07.01.02. + 2.01.08.01. ≤ 2/3; 2.01.07.02. + 2.01.08.02. ≤ 2/3 |
| | | 232 Specialist nurseries | Mushrooms > 2/3 | 2.06.01. > 2/3 |
| | | 233 Various horticulture | Nurseries > 2/3 | 2.04.05. > 2/3 |
| 3 | Specialist permanent crops | | Holdings in class 23, excluding those in classes 231 and 232 | P3 > 2/3 |
| | | 35 Specialist vineyards | Fruit and berry plantations, citrus plantations, olives, vineyards, other permanent crops and permanent crops under glass > 2/3 | |
| | | 351 Specialist quality wine | Vineyards > 2/3 | 2.04.04. > 2/3 |
| | | 352 Specialist wine other than quality wine | Vineyards normally producing quality wine > 2/3 | 2.04.04.01. > 2/3 |
| | | 353 Specialist table grapes | Vineyards normally producing other wines > 2/3 | 2.04.04.02. > 2/3 |
| | | 354 Other vineyards | Vineyards normally producing table grapes > 2/3 | 2.04.04.03. > 2/3 |
| | | | Holdings in class 35, excluding those in classes 351, 352 and 353 | |

| Types of farming | | | | Code of characteristics and thresholds (ref. Part B of this Annex) |
|------------------|-----------|-----------------------------------|--|---|
| General | Principal | | Particular | |
| | Code | | | |
| | 36 | Specialist fruit and citrus fruit | 361 Specialist fruit (other than citrus, tropical fruits or nuts) 362 Specialist citrus fruit 363 Specialist nuts 364 Specialist tropical fruits 365 Specialist fruit, citrus, tropical fruits and nuts: mixed production | 2.04.01. + 2.04.02. > 2/3 2.04.01.01.01. + 2.04.01.02. > 2/3 2.04.02. > 2/3 2.04.01.03. > 2/3 2.04.01.01.02. > 2/3 |
| | 37 | Specialist olives | 370 Specialist olives | 2.04.03. > 2/3 |
| | 38 | Various permanent crops combined | 380 Various permanent crops combined | Holdings in class 36, excluding those in classes 361, 362, 363 and 364 Olives > 2/3 Holdings in class 3, excluding those in classes 35, 36 and 37 |

Specialist holdings — Animal production

| Types of farming | | | | Code of characteristics and thresholds (ref. Part B of this Annex) |
|------------------|------------------------------|--|------------|---|
| General | Principal | | Particular | |
| | Code | | | |
| 4 | Specialist grazing livestock | 45 Specialist dairying 46 Specialist cattle — rearing and fattening | | P4 > 2/3 3.02.06. > 3/4 GL; GL > 1/3 P4 P46 > 2/3 GL; 3.02.06. ≤ 1/10 GL; GL > 1/3 P4 |

| Types of farming | | | Definition | Code of characteristics and thresholds (ref. Part B of this Annex) | | |
|------------------|-----------------------|------------|--|--|---|---------------------------|
| General | Principal | Particular | | | | |
| Code | Code | Code | | | | |
| 5 | Specialist granivores | 47 | Cattle — dairying, rearing and fattening combined | All cattle > 2/3 of grazing livestock; dairy cows > 1/10 of grazing livestock; grazing livestock > 1/3 of grazing livestock and forage; excluding those holdings in class 45 | P46 > 2/3 GL; 3.02.06. > 1/10 GL; GL > 1/3 P4; excluding 45 | |
| | | 48 | Sheep, goats and other grazing livestock | All cattle ≤ 2/3 of grazing livestock | P46 ≤ 2/3 | |
| | | 481 | Specialist sheep | Sheep > 2/3 of grazing livestock; grazing livestock > 1/3 of grazing livestock and forage | 3.03.01. > 2/3 GL; GL > 1/3 P4 | |
| | | 482 | Sheep and cattle combined | All cattle > 1/3 of grazing livestock, sheep > 1/3 of grazing livestock and grazing livestock > 1/3 of grazing livestock and forage | P46 > 1/3 GL; 3.03.01. > 1/3 GL; GL > 1/3 P4 | |
| | | 483 | Specialist goats | Goats > 2/3 of grazing livestock; grazing livestock > 1/3 of grazing livestock and forage | 3.03.02. > 2/3 GL; GL > 1/3 P4 | |
| | | | 484 | Various grazing livestock | Holdings in class 48, excluding those in 481, 482 and 483 | |
| | | 51 | Specialist pigs | Granivores i.e.: Pigs (i.e. piglets, breeding sows, other pigs), poultry (i.e. broilers, laying hens, other poultry) and rabbits breeding females > 2/3 | P5 > 2/3 | |
| | | | 511 | Specialist pig rearing | Pigs > 2/3 | P51 > 2/3 |
| | | | 512 | Specialist pig fattening | Breeding sows > 2/3 | 3.04.02. > 2/3 |
| | | | 513 | Pig rearing and fattening combined | Piglets and other pigs > 2/3 | 3.04.01. + 3.04.99. > 2/3 |
| | | 52 | Specialist poultry | Holdings in class 51, excluding those in classes 511 and 512 | | P52 > 2/3 |
| | | | 521 | Specialist layers | Poultry > 2/3 | 3.05.02. > 2/3 |
| | | | 522 | Specialist poultry-meat | Laying hens > 2/3 | 3.05.01. + 3.05.03. > 2/3 |
| | | 53 | Various granivores combined | Broilers and other poultry > 2/3 | | |
| | | | Holdings in class 52, excluding those in classes 521 and 522 | | | |
| | | | Holdings in class 5, excluding those in classes 51 and 52 | | | |

Mixed holdings

| Code | Types of farming | | Particular | Definition | Code of characteristics and thresholds (ref. Part B of this Annex) | | | | |
|------|--------------------------|-----------|---|---|--|------|--|--|--|
| | General | Principal | | | | | | | |
| | | Code | | | | Code | | | |
| 6 | Mixed cropping | 61 | Mixed cropping | General cropping and horticulture and permanent crops > 2/3 but (general cropping ≤ 2/3 and horticulture ≤ 2/3 and permanent crops ≤ 2/3) | (P1 + P2 + P3) > 2/3; P1 ≤ 2/3; P2 ≤ 2/3; P3 ≤ 2/3 | | | | |
| | | | | | | 611 | Horticulture and permanent crops combined | Horticulture > 1/3; permanent crops > 1/3 | P2 > 1/3; P3 > 1/3 |
| | | | | | | 612 | Field crops and horticulture combined | General cropping > 1/3; horticulture > 1/3 | P1 > 1/3; P2 > 1/3 |
| | | | | | | 613 | Field crops and vineyards combined | General cropping > 1/3; vineyards > 1/3 | P1 > 1/3; 2.04.04. > 1/3 |
| | | | | | | 614 | Field crops and permanent crops combined | General cropping > 1/3; permanent crops > 1/3; vines ≤ 1/3 | P1 > 1/3; P3 > 1/3; 2.04.04. ≤ 1/3 |
| | | | | | | 615 | Mixed cropping, mainly field crops | General cropping > 1/3; no other activity > 1/3 | P1 > 1/3; P2 ≤ 1/3; P3 ≤ 1/3; |
| | | | | | | 616 | Other mixed cropping | Holdings in class 61, excluding those in classes 611, 612, 613, 614 and 615 | |
| 7 | Mixed livestock holdings | 73 | Mixed livestock, mainly grazing livestock | Grazing livestock and forage > 2/3; granivores ≤ 2/3 | P4 + P5 > 2/3; P4 ≤ 2/3; P5 ≤ 2/3 | | | | |
| | | | | | | 731 | Mixed livestock, mainly dairying | Grazing livestock and forage > granivores | P4 > P5 |
| | | | | | | 732 | Mixed livestock, mainly non-dairying grazing livestock | Cattle, dairying > 1/3 of grazing livestock; dairy cows > 1/2 of dairying cattle | P45 > 1/3 GL; 3.02.06. > 1/2 P45; |
| | | | | | | 741 | Mixed livestock: granivores and dairying | Holdings in class 73, excluding those in class 731 | P4 ≤ P5 |
| | | | | | | 742 | Mixed livestock: granivores and non-dairying grazing livestock | Grazing livestock and forage ≤ Granivores | P45 > 1/3 GL; P5 > 1/3; 3.02.06. > 1/2 P45 |

| Types of farming | | | | Code of characteristics and thresholds (ref. Part B of this Annex) | | |
|------------------|--------------------------------------|------------|--|--|--|--|
| General | | Particular | | | | |
| Code | Principal | Code | Particular | Definition | | |
| 8 | Mixed crops — livestock | 83 | Field crops — grazing livestock combined | Holdings excluded from classes 1 to 7 | | |
| | | | | 831 | Field crops combined with dairying | General cropping > 1/3; grazing livestock and forage > 1/3 |
| | | | | 832 | Dairying combined with field crops | Cattle, dairying > 1/3 of grazing livestock; dairy cows > 1/2 of cattle, dairying; cattle, dairying < general cropping |
| | | | | 833 | Field crops combined with non-dairying grazing livestock | Cattle, dairying > 1/3 of grazing livestock; dairy cows > 1/2 of cattle, dairying; cattle, dairying ≥ general cropping |
| 84 | Various crops and livestock combined | 84 | Various crops and livestock combined | General cropping > grazing livestock and forage, excluding holdings in class 831 | | |
| | | | | 834 | Non-dairying grazing livestock combined with field crops | Holdings in class 83, excluding holdings in classes 831, 832 and 833 |
| | | | | 841 | Field crops and granivores combined | Holdings in class 8, excluding those in class 83 |
| | | | | 842 | Permanent crops and grazing livestock combined | General cropping > 1/3; granivores > 1/3 |
| 843 | Apiculture | 843 | Apiculture | Permanent crops > 1/3; grazing livestock and forage > 1/3 | | |
| | | | | 844 | Various mixed crops and livestock | Bees > 2/3 |

Non-classified holdings

| Types of farming | | | | Code of characteristics and thresholds (ref. Part B of this Annex) |
|------------------|-------------------------|------------|------------|--|
| General | | Particular | | |
| Code | Principal | Code | Particular | Definition |
| 9 | Non-classified holdings | | | Non-classified holdings |
| | | | | Total Standard Output = 0 |

ANNEX II

ECONOMIC SIZE OF HOLDINGS

A. ECONOMIC SIZE OF THE HOLDING

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

B. ECONOMIC SIZE CLASSES OF HOLDINGS

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

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

The rules laid down for the application in the field of the farm accountancy data network and the Community surveys of agricultural holdings may provide that size classes IV and V, VIII and IX, X and XI, from XII to XIV or from X to XIV are grouped together.

Member States, in implementing Article 4(1) of Regulation 79/65/EEC, should fix a threshold of economic size of holding for the field of survey of the farm accountancy data network coinciding with the limits of the size classes as shown above.

ANNEX III

OTHER GAINFUL ACTIVITIES DIRECTLY RELATED TO THE HOLDING

A. DEFINITION OF THE OTHER GAINFUL ACTIVITIES DIRECTLY RELATED 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.

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

The share of the OGA directly related to the holding in the final output of the holding is estimated as the share of the OGA directly related to the holding turnover in the total turnover of the holding (including direct payments) as follows:

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

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

Holdings are classified by classes reflecting the importance of OGA directly related to the holding in the final output, the limits of which are set out below.

| Classes | Limits in percentage |
|---------|--|
| I | From 0 % to 10 % |
| II | From more than 10 % to 50 % |
| III | From more than 50 % to less than a 100 % |

ANNEX IV

STANDARD OUTPUTS (SOs)

1. DEFINITION OF AND PRINCIPLES FOR CALCULATING SOs

- (a) The **output** of an agricultural characteristic means the monetary value of gross agricultural production at farm-gate price.

The **standard output** (SO) means the value of output corresponding to the average situation in a given region for each agricultural characteristic.

- (b) **Output** is the sum of the value of the principal product(s) and of the secondary product(s).

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

- (c) **Production period**

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

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

- (d) **Basic data and reference period**

The SOs are determined using the factors mentioned in point (b). To this end, the basic data are collected in the Member States for a reference period which covers five successive calendar years or agricultural production years. The reference period is the same for all Member States and is fixed by the Commission. For example SOs corresponding to the reference period '2007' cover the calendar years 2005, 2006, 2007, 2008 and 2009 or the agricultural production years 2005/06, 2006/07, 2007/08, 2008/09 and 2009/10.

- (e) **Units**

- (1) *Physical units:*

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

For mushrooms, however, the SOs are determined on the basis of gross output for all the annual successive harvests and are expressed per 100 m² of area under crops. For their use in the context of the Farm Accountancy Data Network the SOs, determined in this way, are divided by the number of annual successive harvests, such number being communicated by the Member States.

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

- (2) *Monetary units and rounding:*

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

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

2. BREAKDOWN OF SOs

- (a) **By crop and livestock characteristics**

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

- (b) **Geographical breakdown**

— The SOs are determined at least on the basis of geographical units which are compatible with those used for the Community farm structure surveys and for the Farm Accountancy Data Network. Less favoured or mountain areas are not considered as a geographical unit.

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

3. COLLECTION OF DATA FOR DETERMINING SOs

- (a) The basic data for determining SOs are renewed at least each time a farm structure survey is carried out in the form of a census.

(b) Between two Community farm structure surveys carried out in the form of a census, the SOs are updated each time there is a farm structure survey. Such updating is effected:

- either by renewing the basic data in a manner similar to that specified under (a),
- or by using a method of calculation by which the SO may be updated. The principles applying to such a method are laid down at Community level.

4. EXECUTION

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

5. TREATMENT OF SPECIAL CASES

The following special rules are laid down for the calculation of SOs for certain types of characteristics:

(a) **Fallow land without any subsidies**

SO relating to fallow land without any subsidies is taken into account when calculating the total SO of the holding only when there are other positive SOs on the holding.

(b) **Fallow land subject to the payment of subsidies, with no economic use and permanent grassland no longer used for production purposes and eligible for the payment of subsidies**

Since the produce of land subject to subsidies with no economic use is limited to the direct payments, the SOs are regarded as equal to zero.

(c) **Kitchen gardens**

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

(d) **Livestock**

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

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

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

(f) **Other sheep and other goats**

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

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

(g) **Piglets**

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

(h) **Forage**

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

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

ANNEX V

Correlation Table

| Decision 85/377/EEC | This Regulation |
|--|---|
| Article 1, first paragraph | Article 1(1) |
| Article 1, second paragraph | — |
| Articles 2(1) and 2(2) | — |
| Article 2(3) | Article 1(2) |
| Articles 3 to 5 | — |
| Article 6 | Article 2(1) |
| Article 7, first paragraph, introductory phrase | Article 2(2), introductory phrase |
| Article 7, first paragraph, first to third indents | Article 2(2), first subparagraph, points (a) to (c) |
| Article 7, first paragraph, fourth indent | — |
| Article 7, second paragraph | — |
| Article 7 third paragraph | Article 2(2), second subparagraph |
| Articles 8 and 9 | Article 3 |
| — | Articles 4 to 7 |
| Article 10 | — |
| Article 11 | — |
| Article 12 | — |
| — | Article 8 |
| Annex I | Annex IV |
| Annex II | Annex I |
| Annex III | Annex II |
| — | Annex III |
| — | Annex V |