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**COMMITTEE FOR
THE FARM ACCOUNTANCY DATA
NETWORK**

Farm Return Data Definitions

From accounting year 2023

Based on 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.

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1. LEGISLATION AND FADN DOCUMENTS

These data definitions are based on EU legislation governing the farm return of the Farm Accountancy Data Network of the European Union (FADN) and on the supplementary instructions of the Community Committee documents. Other useful legislation concerning the Common Agricultural Policy (CAP) is also included.

1.1. Farm Return Legislation

FADN regulations form a unique framework for the functioning of the EU FADN and the EU Typology for the agricultural holdings:

- **Basic act:**
COUNCIL REGULATION (EC) NO 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union (applicable as well to the accounting years preceding 2015)
- **Delegated acts:**
COMMISSION DELEGATED REGULATION (EU) No 1198/2014 of 1 August 2014 supplementing Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union, COMMISSION DELEGATED REGULATION (EU) 2017/2278 of 4 September 2017 amending Annex I to 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 and COMMISSION DELEGATED REGULATION (EU) 2022/2497 of 12 October 2022 amending Annex I to Council Regulation (EC) No 1217/2009 as regards the divisions of France and the United Kingdom in the Union Farm Accountancy Data Network
- **Implementing act:**

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, amended by [COMMISSION IMPLEMENTING REGULATION \(EU\) 2015/2323 of 11 December 2015](#), [COMMISSION IMPLEMENTING REGULATION \(EU\) 2016/2129 of 5 December 2016](#), [COMMISSION IMPLEMENTING REGULATION \(EU\) 2017/2280 of 11 December 2017](#), [COMMISSION IMPLEMENTING REGULATION \(EU\) 2019/1975 of 31 October 2019](#), [COMMISSION IMPLEMENTING REGULATION \(EU\) 2020/1652 of 4 November 2020](#), [COMMISSION IMPLEMENTING REGULATION \(EU\) 2022/2499 of 12 December 2022](#) and [COMMISSION IMPLEMENTING REGULATION \(EU\) 2023/2476 of 9 November 2023](#)

1.2. Basic regulation concerning the CAP

[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. 487–548).

[Regulation \(EU\) No 1306/2013](#) of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549–607).

[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. 608–670).

[Regulation \(EU\) No 1308/2013](#) of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671–854).

[Regulation \(EU\) No 1310/2013](#) of the European Parliament and of the Council of 17 December 2013 laying down certain transitional provisions on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), amending Regulation (EU) No 1305/2013 of the European Parliament and of the Council as regards resources and their distribution in respect of the year 2014 and amending Council Regulation (EC) No 73/2009 and Regulations (EU) No 1307/2013, (EU) No 1306/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards their application in the year 2014 (OJ L 347, 20.12.2013, p. 865–883).

An overview of the basic rules governing the CAP is available on the European Commission website, at: https://ec.europa.eu/agriculture/cap-overview/basic-rules_en

1.3. Obligation to notify the Commission services or ask for a derogation

In certain cases, the Member States are obliged to notify the European Commission when the data are not or could not be collected. These cases are highlighted yellow in this document for improved visibility.

2. FARM RETURN TABLES

LAYOUT OF FARM RETURN

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

<table letter>_<group>_<category>_<column>.

Specific data values are captured at the column level. In the tables as set below, cells with a clear background 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. Some tables (A, B, E, G) are showing only possible values where data can be accepted and no greyed cells.

Example:

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.

Tables are represented by one letter, groups by one or more letters, categories by numeric codes and columns by one or more letters. For particular tables, categories can have additional characteristics such as "type of crop" and "missing data" codes in table I. In the tables below, the possible values for these additional characteristics are described for tables I, K, L, M. In the XML files in which the farm returns will be delivered, these category characteristics are captured as attributes of the category tag.

The tables below show what are possible data values to be collected but some of these values are also "mandatory" in that they must be provided for each farm return. For instance, all of the possible values for tables A and B must be provided but no values for table J, if there is no livestock production on the farm. Correspondingly, **when a value is not relevant or missing, do not enter value "0"**.

There are also "compulsory" values where a farm is engaged in a certain activity (growing crops, raising livestock, receiving subsidies, incurring costs etc.), it is compulsory that data be collected for that activity. If data is missing or not available for that activity, ":" should be used where value is reported together with other values under a different code. Instances when these codes are to be used are described in individual tables. As noted above, there is also the possibility for certain tables to use "missing data" codes as characteristics of the category.

In general, duplicates of values are not allowed unless specified in the legislation. Thus, there should not be two entries for a particular <table letter>_<group>_<category>_<column>. Duplicates are allowed if mentioned in the legislation, for instance Sectors in organic farming (A_CL_141_C) and for Sectors with Protected Designation of Origin/Protected Geographical Indication (A_CL_151_C).

Each farm in the farm return file is uniquely identified by the combination of division (A_ID_10_R), subdivision (A_ID_10_S) and the serial number of the holding (A_ID_10_H). This unique identifier combination is also added as an attribute to the farm tag in the xml file.

Only farm return files with a specific XML/XSD format will be accepted by the EU FADN. The XSD (importxml xsd) and a sample XML file (Example xml format) can be consulted in the FADN Committee and Expert Group on CIRCABC, section "Library/Committee & Working Groups/Working groups (full content)/farm_return/ARCHIVED/2013/IT Working Group on New Farm Return - July 3rd 2013".

Up-to-date technical instructions can be found in the [FADN-FSDN Public Information group on CIRCABC](#) in the Library section.

The metadata for the possible variables to be used for collection can be found under the same url in a file called "Variable Metadata Specifications".

GENERAL DEFINITIONS AND INSTRUCTIONS

1. The data should relate to a single agricultural holding and to a single accounting year of 12 consecutive months. The dates of this period must be agreed between the Member State and the Commission services. The beginning of the accounting year should be between 1 January and 30 June.

2. Data in the farm return concern **exclusively the agricultural holding**. These data refer to the agricultural activities of the holding and to the other gainful activities directly related to the holding. Except these activities, nothing connected with any non-farming activities of the holder or of his/her family, or with any pension, inheritance, private bank accounts, property external to the agricultural holding, personal taxation, private insurance, etc., is to be taken into account in the farm returns.

3. Data given in a farm return are to be taken from accounts consisting of entries made systematically and regularly throughout the accounting year.

4. All data relating to the 'profit and loss account' should correspond to the production in the accounting year. Costs recorded are those used in the year's production, even if the inputs were not purchased during the accounting year.

5. Values are to be expressed not including VAT.

6. Values are to be expressed without taking into account grants and subsidies (see ►table M). Grants and subsidies include all forms of direct aid from public funds which have resulted in a specific receipt.

7. The data in the farm return should be given in the following units and with the following degrees of accuracy:

- **Financial values:** values in EUR or in national monetary units without decimal except for Hungary which reports in thousands of national currency units
- **Physical quantities:** in quintals (1 q = 100 kg), except in the case of 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, 1 hectare = 100 ares), except mushrooms to be expressed in square metres of total cropped area and except in Table M "Subsidies", where basic units (in case they represent area) are to be registered in hectares (ha)
- **Average livestock numbers:** to two decimal places, except for poultry and rabbits, which are to be given in whole numbers, and bees which are to be given in number of occupied hives
- **Labour units:** to two decimal places
- **Basic units of subsidies (in table M):** to two decimal places
- **Codes:** integers as listed in respective descriptions to the tables
- **Other data:** (e.g. geo-coordinates) as explained in respective descriptions to the tables

2.1.

Table A. GENERAL INFORMATION ON THE HOLDING

Group of information	Category of information	Column	Operand	Notes
ID – Identification of the holding	10 - Number of the holding	Division (R)	A_ID_10_R	<p>A permanent and unique number is to be assigned to each holding at the first selection.</p> <p>The division should be based on the common system of classification of the regions, referred to as 'Nomenclature of Territorial Units for Statistics' (NUTS) established by the Statistical Office of the EU.</p> <p>If there is subdivision, merger or any other fundamental change in a holding, it should be considered as a new holding and assigned a new number. A change in type of farming is not considered enough for assigning a new number.</p> <p>In the year when this major change actually happens, the holding should not be reported. This requirement is not applicable if the major change occurs at the turn of the year meaning that the same farm is observed from 1 January to 31 December of the accounting year.</p> <p>A number already entered is not to be assigned to another holding. If the regional boundaries change, new holding numbers should be assigned and an equivalence table of the new and old holding numbers should be supplied by the Liaison Agency.</p> <p>Subdivision should be based on the common system of classification of the regions, referred to as 'Nomenclature of Territorial Units for Statistics' (NUTS) established by the Statistical Office of the EU. It does not mean that the subdivision should be a NUTS region, but that the combination of subdivisions, if any, corresponds to the division which is a NUTS or a combination of NUTS.</p> <p>Being part of the permanent and unique identification of the holding, the subdivision codes should be kept as stable overtime as possible.</p> <p>A table indicating, for each subdivision code used, the corresponding NUTS regions as well as the corresponding region for which specific values of SO are calculated should be sent to the Commission services by 31 October. The latest version of the official code into force should be used.</p> <p>If the boundaries of the subdivision change, a revised table should be sent to the Commission services.</p>

		Subdivision (S)	A_ID_10_S	
		Serial number of holding (H)	A_ID_10_H	
LO - Location of the holding	20 - Latitude	Degree (DG)	A_LO_20_DG	<p><u>1) Format and reference frames</u></p> <ul style="list-style-type: none"> The following convention should be respected: <p>latitude: + for North, - for South longitude: + for East, - for West</p> <ul style="list-style-type: none"> Frame of reference: ETRS89 <p>The data on location of the agricultural holding shall be provided in the European Terrestrial Reference System 1989, usually referred to as ETRS89. It is a three-dimensional geodesic frame of reference - a mapping coordinate system used as the standard high-accuracy system for GPS in Europe. ETRS89 is the EU-recommended frame of reference for geodata for Europe. If a different reference system is used in the Member State, the data on the location of the agricultural holding shall be transferred to the ETRS89 before being provided to the Commission services.</p> <ul style="list-style-type: none"> Precision (see also confidentiality): the coordinates delivered to the Commission services should be produced with a map at a 1/100000 scale. <p><u>2) Choice of the point</u></p> <p>The geographical location of a holding is established according to the following criteria, in order of preference:</p> <p>a) The agricultural holding is located where the main part or all agricultural production takes place. It can be an agricultural building (i.e. largest administrative building/construction used to house livestock or other buildings or constructions used for agricultural production e.g. a greenhouse) or another identified part of the holding such as the most important parcel of the holding.</p> <p>b) In case there is no agricultural building to which a location of the holding could</p>

			<p>be attributed, the most important parcel will be chosen as the reference point. The same is valid for the agricultural holdings having the land area in different regions.</p> <p>The significance of the agricultural parcel can be decided in the following order: intensive production on arable land, permanent crops (fruit, berry or olive plantation, vineyard) and finally grassland. The size of the parcel could be the simplest indicator of importance, as the economic value or the parcel can change from one year to another depending on the planted crop and its yield.</p> <p>c) The holder's residence provided that it lies within 5 kilometres (in a straight line) of the place where the main part or all the holding's agricultural production takes place.</p> <p><u>3) Confidentiality and rounding possibilities</u></p> <p>The usual FADN rules as regards confidentiality will apply. In the Commission services, farm location data will only be used for analyses which require grouping farm data according to geographic criteria other than those in the farm return (e.g. weather, services). Data relative to the geolocalisation of the holding will not be provided to contractors or researchers outside the Commission services. On top of this, the following principles can be applied:</p> <p>(i) <u>precise coordinates are optional</u>: the latitude and longitude coordinates will not be required in terms of seconds or decimal fractions of minutes. It will be necessary to provide the location only to the nearest 5 minutes, which represent a land area of approximately 3,000-7,000 ha, depending on the location in Europe.</p> <p>Alternatively, provided the area of the LAU fits in a 5' by 5' cell, the precise coordinates of the centroid of the LAU can be accepted instead of the coordinates of the farm. The precise coordinates of the centroid (respectively of the farm) should be produced at least with the precision of a map at 1/100000 scale. Care should be taken that the centroid of a given LAU is allocated to the proper NUTS3.</p> <p>(ii) <u>a location with just one holding in the population (not in the sample) will be recoded</u>. It is possible that in areas (e.g. with very large or small holdings) the location specified to the nearest 5 minutes longitude and latitude may contain only one holding in the farm population which would therefore be directly identifiable. To ensure that direct identification cannot take place, the locality with only one holding in the population should be allocated to the nearest neighbouring point (chosen at random) with at least one more holding. If none of the 8 neighbouring locations has at least one holding in the population, the neighbouring locations have to be extended until the holding is located with at least one more holding.</p> <p>On top of these two principles, specific dispositions apply in the following cases: For Sweden and Finland, a location with just three holdings (or less) in the farm</p>
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				<p>population will be recoded according to the same principles mentioned above.</p> <p>The chosen approach towards rounding (precise coordinates, rounding to the nearest 5', centroid of the LAU, other) should be notified to the Commission services by 31 October before the relevant data delivery deadline.</p> <p>Despite all these rounding possibilities:</p> <ul style="list-style-type: none"> • the agricultural holding must be allocated to the NUTS 3 region where it is situated, • the location of a given holding should fundamentally not change from year to year if it stays in the FADN sample. <p>While taking into account all these provisions, it may be worth using the same geocoordinates of the holding as the ones provided under the Integrated Farm Statistics survey.</p> <p>4) Practical guidelines</p> <p>Approaches which can be used to collect the required information:</p> <ul style="list-style-type: none"> • Reference to administrative records such as cadastre databases (LPIS): Under Council Regulation (EC) No 1782/2003, and Commission Regulation (EC) 796/2004, Member States are required to establish an identification system for agricultural parcels associated with Union support schemes and to make use of computerised geographical information system techniques. This system is known as the Land Parcel Information System (LPIS) and is expected to be an important source of the information on the location of holdings; • Conversion of the address to the latitude and longitude coordinates by appropriate software; • Providing the enumerators with a topographic map (with minimum 1/100000 scale), where the position of the location of the holding can be marked out and used to derive the geo-coordinates; • Using a GPS device providing exact coordinates of the location of the holding.
		Minutes (MI)	A_LO_20_MI	
	30 - Longitude	Degree (DG)	A_LO_30_DG	
		Minutes (MI)	A_LO_30_MI	
	40 - NUTS3	NUTS (N)	A_LO_40_N	The NUTS3 code means the code of the NUTS level 3 territorial unit where the holding is located. The latest available version of the code at the time of data

				transmission (NUTS 2024) as described in the Regulation (EC) No 1059/2003 of the European Parliament and of the Council should be given.
AI - Accounting information	60 - Type of accounting	Code (C)	A_AI_60_C	Codes to be used: 1 = Double-entry accounting 2 = Single-entry accounting 3 = None
	70 - Date of closure of accounts	Date (DT)	A_AI_70_DT	<u>Date format</u> : YYYY-MM-DD (example: 2019-12-31) The end of the accounting year has to be between 31 December of the year of accounting year and 30 June of the next year.
	80 - National weight calculated by the MS	Weight of the farm (W)	A_TY_80_W	<ul style="list-style-type: none"> Provide the value with two decimals (format = x.xx) Corresponds to the value of the extrapolating factor calculated by the Member State in the national scheme, even if the national FADN sample is wider than the one transmitted to the Commission services and if the stratification applied or the typology are different.
TY - Typology	90 - Classification at the time of selection	Type of farming (TF)	A_TY_90_TF	<u>3-digit code for type of farming (TF)</u> <ul style="list-style-type: none"> The particular type of farming at the time of selection for the accounting year in question is to be in accordance with the Union typology of agricultural holdings Regulation (►Annex IV to Commission Implementing Regulation (EU) 2015/220, as applicable).
	90 - Classification at the time of selection	Economic size class (ES)	A_TY_90_ES	<u>Codes 1 to 14</u> in accordance with Annex V to Commission Implementing Regulation (EU) 2015/220, as applicable).
	100 - Other gainful activities directly related to the holding	Code (C)	A_CL_100_C	Code corresponding to the percentage band indicating the share of turnover coming from the other gainful activities (OGA) directly related to the holding in the total farm turnover (including direct payments under Regulation (EU) No 2021/2115 of the European Parliament and of the Council). Before estimating the ratio for the purpose of FADN, the accountant may ask to

				<p>the farmer what was his/her answer to the relevant Integrated Farm Statistics survey (and vice versa), as the information should be identical in both surveys.</p> <p>Precise calculation is not required, an indication should be given whether OGA are:</p> <p>1 = marginal (0 to ≤ 10 % of turnover)</p> <p>2 = medium (> 10 % to ≤ 50 % of turnover)</p> <p>3 = important (> 50 % to ≤ 100 % of turnover)</p> <p>All available information on other gainful activities directly related to the holding should be used, even if they are not included in the FADN farm return.</p> <p>More details are available in the Typology Handbook (RICC 1500).</p>
CL - Classes	110 - Type of ownership/ economic objective	Code (C)	A_CL_110_C	<p>Codes referring to the type of ownership/economic objective of the holding:</p> <p>1 = <i>family farm</i>: the holding uses the labour and capital of the holder/manager and his/her family and they are the beneficiaries of the economic activity;</p> <p>2 = <i>partnership</i>: 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;</p> <p>3 = <i>company with profit objective</i>: the benefits are used to remunerate shareholders with dividends/profits. The holding is owned by the company;</p> <p>4 = <i>company with non-profit objective</i>: the benefits are used primarily to maintain employment or similar social objectives. The holding is owned by the company.</p>
	120 - Legal status	Code (C)	A_CL_120_C	<p>Code indicating whether the holding is a legal person or not. A legal person is a legal entity other than a natural person but having the normal rights and duties of an individual, such as the ability to sue or to be sued (a general legal capacity of its own).</p> <p>0 = False (the holding is not a legal person)</p> <p>1 = True (the holding is a legal person)</p>
	130 - Level of liability of the	Code (C)	A_CL_130_C	<p>Code indicating the level of liability (economic responsibility) of the (main) holder:</p>

	holder(s)			<p>1 = Full: the main holder is liable for an amount greater than what he/she put in it 2 = Partial: the liability of the main holder is partial or limited (even if it exceeds the amount he/she put in it).</p>
	140 - Organic farming	Code (C)	A_CL_140_C	<ul style="list-style-type: none"> Codes to be used (► Regulation (EC) No 848/2018): <p>1 = the holding <i>does not</i> apply organic production methods 2 = the holding applies <i>only</i> organic production methods for all its products 3 = the holding applies <i>both</i> organic and other production methods 4 = the holding <i>is converting</i> to organic production methods</p> <p>If the holding is converting only a part of its production to organic production methods, it should be reported under code 4.</p>
	141 - Sectors in organic farming	Code (C)	A_CL_141_C	<ul style="list-style-type: none"> To be filled <i>only if</i> the holding applies <i>both organic and other</i> production methods. <p>0 = not applicable (the holding applies both organic and other production methods for <i>all</i> its sectors of production)</p> <ul style="list-style-type: none"> Codes indicating the sectors of production where the holding applies <i>only</i> organic production method (multiple selections are allowed): <p>31 = cereals 32 = oilseeds and protein crops 33 = fruits and vegetables (including citrus fruits, but excluding olives) 34 = olives 35 = vineyards 36 = beef 37 = cow's milk 38 = pigmeat</p>

				<p>39 = sheep and goats (milk and meat)</p> <p>40 = poultry meat</p> <p>41 = eggs</p> <p>42 = other sector</p>
	150 - Protected Designation of Origin/Protected Geographical Indication	Code (C)	A_CL_150_C	<p>Codes indicating whether the holding produces agricultural products and/or foodstuffs protected by a Designation of Origin (PDO), a 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` (►Regulation (EU) No 1151/2012 of the European Parliament and of the Council):</p> <p>1 = the holding does <i>not</i> produce any product or foodstuff protected by a 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;</p> <p>2 = the holding produces <i>only</i> 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;</p> <p>3 = the holding produces <i>some</i> 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.</p> <p>This item is optional for the Member States. Member States should notify the Commission services with their decision to provide or not this information by 31 October of the year preceding the year in question. If the Member State decides to apply it, it should be filled in for all sample farms of the Member State.</p>
	151 - Sectors in PDO/PGI	Code (C)	A_CL_151_C	<p>To be filled <i>if</i> the holding produces <i>only</i> or <i>some</i> 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.</p> <p>0 = not applicable (there are some products or foodstuffs protected by PDO, PGI, TSG or `mountain product` indications and/or some products known to be used to</p>

				<p>produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications, but it does not concern the majority of production in each sector).</p> <p>Codes indicating the specific sectors of production where <i>the majority</i> of the production is made of products or foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications or of products known to be used to produce foodstuffs protected by PDO, PGI, TSG or 'mountain product' indications (multiple selections are allowed):</p> <p>31 = cereals 32 = oilseeds and protein crops 33 = fruits and vegetables (including citrus fruits, but excluding olives) 34 = olives 35 = vineyards 36 = beef 37 = cow's milk 38 = pigmeat 39 = sheep and goats (milk and meat) 40 = poultry meat 41 = eggs 42 = other sector</p> <p>If A_CL_150_C = 2 or 3 is reported (indication that the holding produces PDO/PGI/TSG/'mountain product'), then A_CL_151_C (details of the PDO/PGI/TSG/'mountain product' sectors) should be reported too.</p>
	160 - Areas facing natural and other specific constraints	Code (C)	A_CL_160_C	<p>Codes indicating the location of <i>the majority</i> of the UAA of the holding in an area covered by provisions of Art. 32(1) of Regulation (EU) No 1305/2013. When the majority of the UAA of the holding is located in two different kinds of natural and other specific constraint areas (even if the share of non-ANC area alone would be bigger than a single ANC area alone), the holding should be recorded according to the severest constraint:</p> <p>1 = <i>not</i> in areas with natural constraints or in less-favoured areas.</p>

				<p>21 = in an area facing <i>significant natural constraints</i>, within the meaning of Article 32(3) of Regulation (EU) No 1305/2013;</p> <p>22 = in an area affected by <i>specific constraints</i>, within the meaning of Article 32(4) of Regulation (EU) No 1305/2013;</p> <p>23 = in a an area which was eligible under Article 36(a)(ii) of Regulation (EC) No 1698/2005 during the 2007-2013 programming period in the Member States where the delimitation in accordance with Article 32(3) of Regulation (EU) No 1305/2013 is not yet completed (<i>less-favoured not mountain area</i>);</p> <p>3 = in a <i>mountain area</i> within the meaning of Article 32(2) of Regulation (EU) No 1305/2013;</p> <p>5 = in a <i>phasing-out area</i> within the meaning of Article 31(5) of Regulation (EU) No 1305/2013.</p>
	170 - Altitude	Code (C)	A_CL_170_C	<p>Codes indicating the location of the <i>majority</i> of the UAA of the holding:</p> <p>1 = below 300 metres;</p> <p>2 = from 300 to 600 metres;</p> <p>3 = above 600 metres;</p> <p>4 = data not available.</p>
	180 - Structural Funds area	Code (C)	A_CL_180_C	<p>Codes indicating the location of the <i>majority</i> of the UAA of the holding (►The regions defined in in points (a), (b) or (c) of Article 90(2) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council are listed in the decision 2014/99/EU: Commission Implementing Decision of 18 February 2014 setting out the list of regions eligible for funding from the European Regional Development Fund and the European Social Fund and of Member States eligible for funding from the Cohesion Fund for the period 2014-2020 (notified under document C(2014) 974)):</p> <p>1 = Less developed regions (►Art. 1 of the Implementing Decision)</p> <p>2 = More developed regions (►Art. 3 of the Implementing Decision)</p> <p>3 = Area eligible for transitional support (►Art. 2 of the Implementing Decision)</p>

	190 - Natura 2000 area	Code (C)	A_CL_190_C	<p>Codes indicating the location of the <i>majority</i> of the UAA of the holding (► Council Directive 79/409/EEC (its codified version is Directive 2009/147/EC of the European Parliament and of the Council) and ►Council Directive 92/43/EEC):</p> <p>1 = the majority of the utilised agricultural area of the holding is <i>not</i> situated in an area eligible to Natura 2000 payments;</p> <p>2 = the majority of the utilised agricultural area of the holding <i>is situated</i> in an area eligible to Natura 2000 payments.</p> <p>In cases where the rural development programme doesn't foresee Natura 2000 payments, but the majority of the UAA of the holding is located in a Natura 2000 area, code 2 should be recorded.</p>
	200 - Water directive (2000/60/EC) area	Code (C)	A_CL_200_C	<p>Codes indicating the location of the <i>majority</i> of the UAA of the holding (► Directive 2000/60/EC of the European Parliament and of the Council):</p> <p>1 = the majority of the utilised agricultural area of the holding is <i>not</i> situated in an area eligible to payments linked to Directive 2000/60/EC;</p> <p>2 = the majority of the utilised agricultural area of the holding <i>is situated</i> in an area eligible to payments linked to Directive 2000/60/EC.</p> <p>Code 2 should also be used in cases where the rural development programme doesn't foresee payments linked to Directive 2000/60/EC, but the majority of the UAA of the holding is located in an area where there are specific mandatory requirements which were introduced by Directive 2000/60/EC and are in accordance with the programme of measures of the river basin managements plans and which impose major changes to land use type/or major restrictions in farming practice resulting in a significant loss of income.</p> <p>In other words, code 1 should be used if there are no constraints (=farm not affected) and code 2 if there are constraints (=farm affected) or payments (=farm affected)</p>
	210 - Irrigation system	Code (C)	A_OT_210_C	<p>Codes describing the <i>main</i> irrigation system used on the farm:</p> <p>0 = not applicable (when no irrigation on the farm)</p>

				<p>1 = surface 2 = sprinkler 3 = drip 4 = other</p> <p>The main system is the system that has been used on the largest share of the irrigated UAA. The irrigated UAA is the area of crops which have actually been irrigated at least once during the year.</p>
OT - Other particulars of the holding	220 - Livestock unit grazing days on common land	Code (C)	A_OT_220_C	<p>Total number of livestock unit (LU) grazing days by farm animals on common land used by the holding.</p> <p>The LU grazing day is a unit equivalent to one day's grazing by one dairy cow, or one bovine animal or one horse more than two years old. The grazing days for cattle and horses less than two years old, goats and sheep are converted into grazing days per LU by applying the coefficients 0.5, 0.2 and 0.15 respectively.</p>
	230 - Member of Producer Organisations (POs)	Code (C)	A_OT_230_C	<p>This item was optional as of accounting year 2021 and is mandatory from the accounting year 2023.</p> <p>Indication if the farm (farm holder(s) or manager(s)) is a member of a producer organisation which shares costs and/or promotes the marketing of agricultural products, and if yes, which of the farms' products are marketed by the producer organisation (choose all sectors covered by POs the farm is member of). For the purpose of this survey, 'producer organisations' refer to any type of entity that has been formed on the initiative of producers to pursue joint activities in a specific sector (horizontal cooperation). Producer organisations must be controlled by producers, they can take different legal forms e.g. agricultural cooperatives, farmers' associations, or private companies with producers as shareholders. (Recognition of the producer organisation in line with Articles 152 or 161 of Regulation (EU) 1308/2013 is required). The following codes can be used:</p> <p>0 = not a member of a producer organisation</p> <p>A member of a producer organisation to share production, administrative, investments costs and/or a member of a producer organisation to market the farms's products. Codes 31 to 41 refer to end-products, while code 42 other sector</p>

				<p>may be used for information relating to e.g. animals sold for further rearing:</p> <p>31 = cereals</p> <p>32 = oilseeds and protein crops</p> <p>33 = fruit and vegetables (including citrus fruits, but excluding olives)</p> <p>34 = olives</p> <p>35 = vineyards</p> <p>36 = beef</p> <p>37 = cow's milk</p> <p>38 = pigmeat</p> <p>39 = sheep and goats (milk and meat)</p> <p>40 = poultry meat</p> <p>41 = eggs</p> <p>42 = other sector</p>
	231 - Economic relevance of Producer Organisations (POs) to the farm	Code (C)	A_OT_231_C	<p>This item was optional as of accounting year 2021 and is mandatory from the accounting year 2023 unless A_OT_230_C = 0.</p> <p>Indication of the share of the farm's overall production (total sales in Tables I, J, K and L), in terms of value, that is marketed through the producer organisations. The following codes can be used:</p> <p>1 = ≥ 0 to ≤ 10 % (marginal share)</p> <p>2 = > 10 % to ≤ 50 % (medium share)</p> <p>3 = > 50 % to ≤ 100 % (significant share)</p>
	232 - Number of	Code (C)	A_OT_232_C	This item was optional as of accounting year 2021 and is mandatory from the

	members of Producer Organisations (POs)			<p>accounting year 2023 unless A_OT_230_C = 0.</p> <p>Indication of the size of the main PO of which the farm (farm holder(s) or manager(s)) is a member, it means of the PO that markets most of the farm's production (in terms of value). The following codes can be used:</p> <p>1 = PO has less than 10 members</p> <p>2 = PO has 10 to less than 20 members</p> <p>3 = PO has 20 to less than 50 members</p> <p>4 = PO has 50 to less than 100 members</p> <p>5 = PO has 100 to less than 500 members</p> <p>6 = PO has 500 to less than 1000 members</p> <p>7 = PO has 1000 members (or more)</p>
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2.2. Table B. TYPE OF OCCUPATION

Utilised Agricultural Area (UAA) is the total area taken up by **arable land, permanent grassland, permanent crops** and **kitchen gardens** used by the holding regardless of the type of tenure.

Also kitchen gardens are included in the UAA: their area (not the value of their production) is also recorded in ► Table I, code 20000.

Excludes: common land used by the holding and what is referred to in Table I as Other land: unutilised agricultural land (►code 50100), wooded areas (►code 50200), land occupied by buildings, ponds, quarries, etc. (►code 50900) and areas for mushroom production (►code 60000).

Utilised Agricultural Area of the holding (UAA) = UO+UT+US (► Table B) = total area – other land (► Table I).

Group of information	Category of UAA	Utilised Agricultural Area (A)	Notes
UO – UAA for owner farming	10 – UAA for owner farming	B_UO_10_A	Arable land, permanent grassland, permanent crops and kitchen gardens of which the farmer is the owner, lifelong tenant or leaseholder and or UAA held on similar terms. Does not include the area of agricultural land rented out (I_A_90100_TA), which is no longer reported by the land owner, but by the tenant within code B_UT_20_A. UAA in owner occupation implies value of land (to be entered in ► Table D, asset code 3010).
UT – UAA for tenant farming	20 – Rented UAA	B_UT_20_A	Land not belonging to the holding (that means, not satisfying the conditions of owner-occupation in UO), for which a fixed rent is paid in cash or kind. Rented UAA usually implies the recording of 'rent paid' (► Table H, codes 5070 and 5071). Excludes: <ul style="list-style-type: none"> Land on which the harvest is <u>bought</u> as a standing crop. No area is recorded for those, only the sums paid for the purchase of standing crops are to be registered in Table H, under the codes 2020 to 2040 in the case of grassland or fodder crops, and under the code 3090 for marketable crops. Land rented in for less than one year on an occasional basis. However, if the renting is renewed from year to year this area is to be included in this table.
US – UAA for sharecropping or other modes	30 – Sharecropped UAA	B_US_30_A	Land farmed jointly by the grantor (i.e. owner of the land) and the sharecropper on the basis of a sharecropping agreement, or under similar terms. Share-cropped UAA implies value of land (► Table D, asset code 3010).

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

If the UAA changes during the accounting year (because new area is sold, purchased, rented or given to rent) the area registered in table B should correspond to the area used for the production of the year.

2.3. Table C. LABOUR

By labour is meant all persons who have been engaged on work on the farm during the accounting year. However, this does not include persons who have done this work on behalf of another person or undertaking (agricultural contract work, of which the costs appear in Table H under code 1020).

In the case of mutual assistance between holdings, where this assistance consists of an exchange of work, the assistance received being equivalent in principle to the assistance given, the time worked by the farm labour and any related wages are specified in the farm return.

Sometimes assistance received is offset by assistance of another kind (e.g. aid received in the form of work is offset by the supply of machinery). When the exchange of services is on a limited scale, nothing is indicated in the farm return (in the above example, the aid received is not shown under labour; machinery costs, however, include the costs of making the equipment available). In exceptional cases, when the exchange of services is on a large scale, the procedure is one of the following:

(a) assistance received in the form of work is offset by a service of another kind (e.g. the supply of machinery): working time received is recorded as paid farm work (groups PR or PC, depending on whether the labour is employed on the farm on a regular basis or otherwise); the value of the assistance given is recorded both as production under the corresponding category in other tables (in this example, Table L category 2010 'Contractual work') and as a cost (Table H category 1010 'Wages and social security');

(b) assistance given in the form of work is offset by services of a different 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 group 1020 'Contract work and machinery hire').

Registration of the type of management of a farm should focus on the type of management and not the legal status of the holding strictly speaking. It implies that, if the farm is actually managed as a family farm with the objective to remunerate the holder and his/her family, but it has taken a legal status for taxation purpose or in order to limit the holder's liability, the labour input should be registered as for family farms without legal status, i.e. with unpaid labour.

Table C is focused on labour input and its characteristics. Persons that are somehow related to the farm but do not work there should not be reported, e.g., a holder and/or his/her spouse/partner having no working hours. Therefore, a farm may have no holders. At the same time, there should always be a manager responsible for day-to-day operations reported in table C, unless they are under contract work (reported in Table H).

Work on an agricultural holding

Work on the holding includes all the work of organisation, supervision and execution, both manual and administrative, done in connection with the farm agricultural work and the work related to the other gainful activities (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 other gainful activities directly related to the holding as specified in Table L,
- contractual work for others (using production means of the holding).

Agricultural training of the manager: The EUROSTAT's glossary at https://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Farmers_training_level gives guidance about the three categories of trainings.

Structure of the table in a "traditional" format and labels of relevant data fields:

C. LABOUR				General				Total work on the holding (agricultural work and work for other gainful activities directly related to the holding)		Share of work for OGA directly related to the holding
				Number of persons (Integer)	Gender (Enter code)	Year of birth (Four digits)	Agricultural training of the manager (Enter code)	Annual time worked (hours)	Number of Annual Work Units (AWU)	% of annual time worked (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2
10	Holder(s)/manager(s)	UR	Unpaid regular	-	C_UR_10_G	C_UR_10_B	C_UR_10_T	C_UR_10_Y1	C_UR_10_W1	C_UR_10_Y2
20	Holder(s)/not manager(s)	UR	Unpaid regular	-	C_UR_20_G	C_UR_20_B	-	C_UR_20_Y1	C_UR_20_W1	C_UR_20_Y2
30	Manager(s)/not holder(s)	UR	Unpaid regular	-	C_UR_30_G	C_UR_30_B	C_UR_30_T	C_UR_30_Y1	C_UR_30_W1	C_UR_30_Y2
40	Spouse(s)/partner(s) of holder(s)	UR	Unpaid regular	C_UR_40_P	-	-	-	C_UR_40_Y1	C_UR_40_W1	C_UR_40_Y2
50	Other	UR	Unpaid regular	C_UR_50_P	-	-	-	C_UR_50_Y1	C_UR_50_W1	C_UR_50_Y2
50	Other	PR	Paid regular	C_PR_50_P	-	-	-	C_PR_50_Y1	C_PR_50_W1	C_PR_50_Y2
60	Casual work	UC	Unpaid casual	-	-	-	-	C_UC_60_Y1	-	C_UC_60_Y2
60	Casual work	PC	Paid casual	-	-	-	-	C_PC_60_Y1	-	C_PC_60_Y2
70	Paid manager	PR	Paid regular	-	C_PR_70_G	C_PR_70_B	C_PR_70_T	C_PR_70_Y1	C_PR_70_W1	C_PR_70_Y2

Please note that **codes 10, 20, 30 and 70: need to be repeated to cover all persons** (up to 10) from this group working on the farm; one row per person.

C. LABOUR				Notes
Code	Description	Group	Group description	
10	Holder(s)/manager(s)	UR Unpaid regular	Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered (such payment should not appear in farm costs) and which during the accounting year participated (outside normal holidays) for at least a whole day of each week . The fact that a person is a holder/manager or a holder/not manager is more important than whether this work is paid, unpaid or underpaid.	C.UR.10. <i>Holder(s)/manager(s)</i> 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.
20	Holder(s)/not manager(s)		A person employed regularly but who, <i>for special reasons</i> , has been engaged on the farm <i>only for a limited period</i> in the accounting year is nevertheless entered (for the number of hours actually worked) as regular labour.	C.UR.20. <i>Holder(s)/not manager(s)</i> Person who assumes economic and legal responsibility for the holding without undertaking its day-to-day management.
30	Manager(s)/not holder(s)		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 vine holdings, and farms specialising in the seasonal fattening of animals or in the production of fruit and vegetables in the open field; b) absence from work other than for normal holidays, e.g. military service, illness, accident, maternity, extended leave, etc.;	C.UR.30 <i>Manager(s)/not holder(s)</i> Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.
40	Spouse(s)/partner(s) of holder(s)		c) joining or leaving the holding; d) total cessation of work on the holding due to accidental causes (flood, fire, etc.).	C.UR.40. <i>Spouse(s)/partner(s) of holder(s)</i>
50	Other		The point a) also justifies the use of the categories C_10, C_20 and C_30 even if a holder/manager, holder/not manager or manager/not holder does not work regularly.	C.UR.50. <i>Other unpaid regular labour</i> Regular unpaid labour not included in the preceding categories includes also foreman and sub-managers not responsible for management of the whole farm.
50	Other	PR Paid regular	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.	C.PR.50. <i>Other</i> 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. LABOUR				Notes
Code	Description	Group	Group description	
60	Casual work	UC Unpaid casual	Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered (such payment should not appear in farm costs) and which during the accounting year participated (outside normal holidays) for less than a whole day of each week and there were no special reasons (as explained in the same column at the beginning of this Table) that she/he, has been engaged on the farm only for a limited period in the accounting year.	C.UC.60. Unpaid labour which has not worked regularly on the holding during the accounting year is aggregated under this category.
60	Casual work	PC Paid casual	Labour paid (in cash and/or in kind) on the normal scale for services rendered and which during the accounting year participated (outside normal holidays) for less than a whole day of each week and there were no special reasons (as explained in the same column at the beginning of this Table) that she/he, has been engaged on the farm only for a limited period in the accounting year.	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.
70	Paid Managers	PR Paid regular	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. For analytical purposes the fact that the manager is a holder as well is more important than their paid or unpaid status. Therefore if a person is a paid manager and a holder at the same time, the category C_10 should be used.	C.PR.70. <i>Farm managers</i> Salaried persons responsible for the day-to-day management of the holding.

COLUMNS IN TABLE C. LABOUR

General				Total work on the holding (agricultural work and work for other gainful activities directly related to the holding)		Share of work for OGA directly related to the holding
Number of persons (Integer)	Sex (Enter code)	Year of birth (Four digits)	Agricultural training of the manager (Enter code)	Annual time worked (hours)	Number of Annual Work Units (AWU)	% of annual time worked (%)
P	G	B	T	Y1	W1	Y2
Where there are several holders, there may be more than one spouse. The number of spouses and the number of persons should be indicated in the categories where they can appear (categories 40 and 50 from the groups 'unpaid regular labour' UR or 'paid regular labour' PR).	The sex should be given only for the holder(s) and/or manager(s), in the categories where they can appear (categories 10 to 30 and 70 from groups 'regular unpaid labour' UR or 'regular paid labour' PR). The sex is indicated by a code number, i.e.: 1: male, 2: female.	The year of birth should be given only for the holder(s) and/or manager(s) (categories 10 to 30 and 70 from groups 'regular unpaid labour' UR or 'regular paid labour' PR) using four figures.	The agricultural training should be given only for the manager(s) (categories 10, 30 and 70 from groups 'unpaid regular labour' UR or 'paid regular labour' PR). The agricultural training is indicated by a code number, i.e.: 1: only practical agricultural experience, 2: basic agricultural training, 3: full agricultural training.	The time worked should be indicated in hours for all groups and categories. It should refer to the time actually devoted to the work of the holding. In the case of less able workers, the time worked should be reduced in proportion to their capacities. The time worked by piecework labour is estimated by dividing the total amount paid for the work by the hourly wage of a worker employed on a time basis. A common ceiling on hours/person/year is set at 3600.	Regularly employed work force is converted into annual work units. The number of annual work units is not recorded for casual labour (both unpaid casual UC and paid casual PC labour). One annual work unit is equivalent to one person working full-time on the holding. One person cannot exceed one work unit equivalent, even if his/her actual working time exceeds the norm for the region and type of holding. A person who does not work the whole year on the holding represents a fraction of an annual unit. The annual work unit of each such person is obtained by dividing his/her actual annual working time by the normal annual working time of a full-time worker in the region under consideration and on the same type of holding. In the case of less able workers, the annual work unit equivalent should be reduced in proportion to their capacities.	The share of work for OGA in terms of time worked is compulsory for all the categories of labour. For all the categories (10, 20,30, 40, 50, 60 and 70), it is given in % of hours worked during the accounting year.

2.4. Table D. ASSETS

D. ASSETS		Group of information						
		OV	AD	DY	IP	S	SA	CV
Code	Description of categories	Opening valuation	Accumulated depreciation	Depreciation of the current year	Investment / Purchase, before deduction of subsidies	Subsidies	Sales	Closing valuation
1005	Cash, receivables, other current assets and equivalents	D_OV_1005_V	-	-	-	-	-	D_CV_1005_V
1040	Inventories	D_OV_1040_V	-	-	D_IP_1040_V	D_S_1040_V	D_SA_1040_V	D_CV_1040_V
2010	Biological assets – plants	D_OV_2010_V	D_AD_2010_V	D_DY_2010_V	D_IP_2010_V	D_S_2010_V	D_SA_2010_V	D_CV_2010_V
3010	Agricultural land	D_OV_3010_V	-	-	D_IP_3010_V	D_S_3010_V	D_SA_3010_V	D_CV_3010_V
3020	Land improvements	D_OV_3020_V	D_AD_3020_V	D_DY_3020_V	D_IP_3020_V	D_S_3020_V	D_SA_3020_V	D_CV_3020_V
3030	Farm buildings	D_OV_3030_V	D_AD_3030_V	D_DY_3030_V	D_IP_3030_V	D_S_3030_V	D_SA_3030_V	D_CV_3030_V
4010	Machinery and equipment	D_OV_4010_V	D_AD_4010_V	D_DY_4010_V	D_IP_4010_V	D_S_4010_V	D_SA_4010_V	D_CV_4010_V
5010	Forest land including standing timber	D_OV_5010_V	-	-	D_IP_5010_V	D_S_5010_V	D_SA_5010_V	D_CV_5010_V
7005	Intangible assets	D_OV_7005_V	D_AD_7005_V	D_DY_7005_V	D_IP_7005_V	D_S_7005_V	D_SA_7005_V	D_CV_7005_V
8010	Other non-current assets	D_OV_8010_V	D_AD_8010_V	D_DY_8010_V	D_IP_8010_V	D_S_8010_V	D_SA_8010_V	D_CV_8010_V

The following categories of assets shall be used:

D. ASSETS		Notes
Code	Category	
1005	Cash, receivables, other current assets and equivalents	Cash, its equivalents and other assets that can be easily converted to cash, short-term assets, amounts owed to the holding, normally arising from business activities, and any other assets that are easily sold or expected to be paid within a year. This category includes data previously (prior to accounting year 2023) reported in categories 1010 Cash & equivalents, 1020 Receivables and 1030 Other current assets.
1040	Inventories	Stocks of products owned by the holding that can be used either as inputs (including feeding stuff) or are held for sale whether produced by the holding or purchased evaluated at BV. Besides its regular content, Table D_1040 Inventories should include all the stocks from Table I "Crops" if held as such for further processing or sales, Table K "Animal products" and Table L "OGA", while Table J "Animals" should not be included. If certain costs do not correspond to the accounting production year, the corresponding changes in stocks of inputs (excluding costs accruing to growing standing or permanent crops – see D_2010) should also be indicated in D_1040 Inventories. Groups of the following information: Investment / Purchase, before deduction of subsidies (IP), Subsidies (S) and Sales (SA) (codes D_IP_1040_V, D_S_1040_V and D_SA_1040_V) shall be filled only if the value is substantial and kept for an extended period of time.
2010	Biological assets - plants	Values of all plants that have not been harvested yet (all permanent and the standing crops). Accumulated depreciation (D_AD) and Depreciation of the current year (D_DY) should only be reported for Permanent crops. If certain costs accruing to growing crops do not correspond to the accounting production year, they should be indicated here.
3010	Agricultural land	Agricultural land owned by the holding in principle evaluated at FV or if this is not available HV should be used. However, in this case MS has to provide the land prices from reliable source indicating the land prices at regional level. The region level would be determined individually for each MS to keep informative value. Includes unutilised agricultural land that is reported in Table I, category 50100. Includes other land occupied by buildings, farmyards, parks, ponds, roads, etc., that is reported in Table I, category 50900. Includes agricultural land that is rented out and reported in Table I, category 90100.
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 evaluated at HV. 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 evaluated at HV (if not available the HV is established on the day of participating in the FADN survey). The heading must be completed and the amounts entered are subject to depreciation at column DY. Any substantial refurbishment or repair should enter into the value of the property and be a subject to depreciation.
4010	Machinery and equipment	Tractors, motor cultivators, lorries, vans, cars, major and minor farming equipment evaluated at HV. 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 evaluated at FV.
7005	Intangible assets	All intangible assets both that can be easily bought or sold (tradeable, e.g. quotas and rights when they are tradable without land and an active market exists) as well as that cannot easily be bought or sold (non-tradeable, e.g. software, licences, etc.). The heading must be completed. The tradeable intangible assets are evaluated at FV, and non-tradeable intangible assets at HV. Groups AD and DY must be reported if the amounts entered are subject to depreciation, what applies to non-tradeable intangible assets
8010	Other non-current assets	Other long-term assets evaluated at BV. May include also long-term receivables. The heading must be completed and, if applicable, the amounts of depreciation recorded at column DY.

Valuation methods

The following valuation methods are used:

Fair value less the estimate point-of-sale costs (FV)	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 (HV)	Nominal or original cost of an asset when acquired.	2010, 3020, 3030, 4010, 7005 if non-tradeable
Book value (BV)	Value at which an asset is carried on a balance sheet.	1005, 1040, 8010

Notes

Historical cost value is applied only to the opening value of the first year of a particular asset of the farm in FADN sample. Further on, depreciation should be applied and opening value of the second year should not be equal to the initial historical cost of the asset any more. The main reason for this is that the historical cost method is now being used in FADN for categories to which depreciation should usually be applied in most accounting systems.

In case an asset is still used in the agricultural activities on the holding, usually there should be a value of that asset (e.g. improvements/cost of maintenance). If not used anymore and there is no residual value, the closing value can be zero at the end of the accounting year.

Registration of investment subsidies in Tables D "Assets" and M "Subsidies":

In Table D "Assets", investment subsidies cover a portion of all the payments for assets listed in the table which were received in the previous or current accounting years. This portion corresponds to the sum of yearly depreciation of investments under consideration. In Table M "Subsidies", the full amount of investment subsidies received in the accounting year under consideration is recorded.

E.g. Investment 1 of 100 depreciated over 10 years to improve the stable, received in the accounting year 2014. Investment 2 of 200 depreciated over 10 years to improve machinery received in the accounting year 2015. So in the 2015 Farm return (accounting year), one should register an amount of 30 in Table D "Assets" (10 + 20) but 200 in Table M "Subsidies".

Assets received for free (e.g. as a gift) shall be registered as investment in column IP (though their cost for the farm was equal to zero). For those assets evaluated with an evaluation method different from fair value (e.g. machinery evaluated at historical cost), the value of the investment should be evaluated at fair value for the first registration.

Groups of information IN TABLE D. ASSETS

OV	AD	DY	IP	S	SA	CV
Opening valuation	Accumulated depreciation	Depreciation of the current year	Investment / Purchase, before deduction of subsidies	Subsidies	Sales	Closing valuation
<p>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.</p>	<p>Is the sum of depreciation of assets from the start of its life (that is since the asset entered the books of the farm, new or second-hand) until the end of the previous period.</p>	<p>Systematic allocation of the depreciable amount of an asset over its useful life, calculated before the deduction of the investment subsidies received</p> <p>A table with the annual rates of depreciation applied by each Member State should be communicated to the Commission services observing the same deadlines as those set for introduction of annual data.</p>	<p>Total expenditure on purchases, major repairs and the production of fixed assets during the accounting year. In case grants and subsidies have been received for an investment, the full value of the investment without deducting the grants and subsidies should be entered in column IP.</p> <p>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.</p> <p>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.</p> <p>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 must be added to the value of the fixed assets given under codes 2010 to 8010 of Table D "Assets".</p>	<p>Current portion of all investment subsidies received (in previous or current accounting years) for assets recorded in this table. If a subsidy of 20 was granted for investment depreciated over 10 years, then 2 is registered here for every year. In case the holding is new in the sample and it received investment subsidies, the investment including the investment subsidies already appear in the opening value of the asset.</p>	<p>Total sales of assets during the accounting year.</p>	<p>Closing valuation is the value of assets at the end of the accounting year.</p>

Comments

There is only one column (V) value in Table D, "Assets".

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".

Information about rural development subsidy for investment are also recorded in Table M "Subsidies", code 3100 (all but forestry) and 3600 (forestry only). In Table M both are registered in full and not as a portion as it is in Table D.

In case of disaster (e.g. fire, accident), writing off of fixed assets should be considered as a sale. The selling price should be the indemnity from the insurance company (zero if the asset was not insured). Public compensation for disasters is not to be entered here, but in ► Table M "Subsidies", ► Category 2810 – Disaster payments.

Profits and losses on the sale of fixed assets are not taken into account. At the time of sale, the depreciation should be calculated for the period of time during which the asset was still on the holding. The selling price is to be recorded in Table D group SA, the closing valuation is 0.

The impairment loss – when an asset is thought to be worth less than stated in the opening balance minus ordinary depreciation – could be considered as a proof that the applied depreciation rate of an asset was not precise enough. Although the impairment loss should be a one-time (not recurring) charge, contrary to the annually recurring depreciation, as there is no special group of information, so it should be recorded in the DY group.

2.5. Table E. QUOTAS AND OTHER RIGHTS

Columns										
Group of information Category of quota or right	Owned quota (N)					Rented in quota (I)		Rented out quota (O)		Taxes (T)
	Quantity (QQ)	Quota purchase (QP)	Quota sold (QS)	Opening valuation (OV)	Closing valuation (CV)	Quantity (QQ)	Payments (PQ)	Quantity (QQ)	Receipts (RQ)	Taxes (TX)
50 - Organic manure	E_QQ_50_N	E_QP_50_N	E_QS_50_N	E_OV_50_N	E_CV_50_N	E_QQ_50_I	E_PQ_50_I	E_QQ_50_O	E_RQ_50_O	E_TX_50_T
60 - 'Entitlements for payments under basic payment scheme and entitlements for payments under basic income support for sustainability	E_QQ_60_N	E_QP_60_N	E_QS_60_N	E_OV_60_N	E_CV_60_N	E_QQ_60_I	E_PQ_60_I	E_QQ_60_O	E_RQ_60_O	E_TX_60_T

2.5.1) Table E – Columns

Column N refers to owned quota, column I to rented-in quota (leased or rented from someone), column O to rented-out quota (owned by the farm and leased or rented to someone else), and column T to taxes.

2.5.2) Table E – Groups of information

The 'Quantities' of quota/rights (owned quota, rented-in quota and rented-out quota) are **compulsory** items. Only the quantity at the end of the accounting year is recorded. Quantities are to be recorded for all types of quota and rights, whether they can be traded separately from land or only linked to land.

The values concerning quotas are recorded in this table only when quota can be traded separately from associated land. If the quota transactions are *linked to land*, they are not recorded in this table, but only in ► **Table D "Assets"**.

Enter the quota at *current market value* (even if initially acquired free of charge) if they can be traded separately from land. **When the price observed is not representative (very small market size) and if there is no other source of information (estimates by researchers or institutional price), the Member State should contact the Commission services and inform about the situation by 31 October. Conditional to the approval of the Commission services, the code "NA" would then be inserted in OV and CV.**

Some data entries are simultaneously included, individually or as components of aggregates, at other groups or categories in ► tables D "Assets" category 7005, for purchase, sale, opening valuation, closing valuation), H "Inputs" (category 5070 for rent paid, and 5061 for taxes) and/or I "Crops" (category 90900 for rent received). In case there is no category foreseen in table E for a given quota/right, related relevant information should be included in these tables (D, H, I).

Code	Description of categories	Notes
QQ	Quantity at the end of the accounting year	To be recorded for columns N, I & O only, whether the quotas are linked or not to land. Quantity at the end of the accounting year. Units to be used: ► 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.
QP	Quota purchase	To be recorded for column N only, and <i>only if</i> quotas are not linked to land. Amount paid for purchase of quotas/rights done during the accounting year. Provided an active market exists, it is included also under ► Table D, category 7005, column IP 'Investment/Purchase'; however it is not necessarily equal to it as there may be other quotas or rights also recorded under category 7005.
QS	Quota sold	To be recorded for column N only, and <i>only if</i> quotas are not linked to land. Amount received for sales of quotas/rights done during the accounting year. Provided an active market exists, it is included also under ► Table D, category 7005, column SA - 'Sales'; however it is not necessarily equal to it as there may be other quotas or rights also recorded under category 7005.
OV	Opening valuation	To be recorded for column N only, and <i>only if</i> quotas are not linked to land. Value of the quotas at the owner's own disposal, whether originally acquired freely or purchased, to be recorded at the market values existing at opening valuation. However, it is not necessarily equal to the value in ► Table D, category 70107005 column OV 'Opening valuation' if there are other quotas or rights recorded under category 7005.
CV	Closing valuation	To be recorded for column N only, and <i>only if</i> quotas are not linked to land.

		Value of the quotas at the owner's own disposal, whether originally acquired freely or purchased, to be recorded at the market values existing at closing valuation. However, it is not necessarily equal to the value in ► Table D, category 7005, column CV 'Closing valuation' if there are other quotas or rights recorded under 7005. The value of the quota should be estimated according to the most possible accurate information at your disposal (current regional value if available).
PQ	Payments for quota leased or rented in quota	To be recorded for column I only, and <i>only if</i> quotas are not linked to land. Amount paid for leasing or renting of quotas or other rights. Included also in ► Table H, category 5070 (Rent paid, total).
RQ	Receipts from leasing or renting out quota	To be recorded for column O only, and <i>only if</i> quotas are not linked to land. Amount received for renting or leasing of quotas or other rights. Included also in ► Table I, category 90900 (Other products and receipts).
TX	Taxes	Included also in ► Table H, category 5061 (Taxes and other dues).

2.5.3) How to record quotas in the farm return

How to record quotas in various tables of the farm return		
	A. Transactions with quotas can be made <u>separately from land</u>	B. Transactions with quotas are <u>linked to land</u>
<u>Owned quota:</u> Column N		
Opening and Closing Valuations		
Table E	If quota-specific entry exists in Table E: <ul style="list-style-type: none"> • Column N "Owned quota" • In group OV – 'Opening Valuation (OV)' • In group CV – 'Closing Valuation (CV)' 	<ul style="list-style-type: none"> • No entries
Table D	<ul style="list-style-type: none"> • Under ►category 7005 (intangible assets), in column OV • Under ►category 7005 (intangible assets), in column CV <p><u>Without</u> the value of land (itself to be recorded in ►category 3010 – 'Agricultural land')</p>	<ul style="list-style-type: none"> • Under ►category 3010 (agricultural land), in column OV • Under ►category 3010 (agricultural land), in column CV <p><u>Together</u> with the value of land</p>
Purchases, sales and quantity		
Table E	If quota-specific entry exists in Table E: <ul style="list-style-type: none"> • Quota purchased (price paid) in group QP 'Quota purchased' • Receipts from quota sold in group QS 'Quota sold' 	<ul style="list-style-type: none"> • No entries
	<ul style="list-style-type: none"> • 'Quantity' in group QQ 	
Table D	<ul style="list-style-type: none"> • Quota purchased (price paid) under ►code 7005 'intangible assets', column IP 'Investment/purchase' • Receipts from quota sold under ►code 7005 'intangible assets', column SA 'Sales' 	<ul style="list-style-type: none"> • Quota purchased (price paid) under ►code 3010 'agricultural land', column IP – 'Investment/purchase' • Receipts from quota sold under ►code 3010 'agricultural land', column SA 'Sales'
Table H	<ul style="list-style-type: none"> • No entries 	
Table I	<ul style="list-style-type: none"> • No entries 	
Leasing or renting		
<u>Rented in quotas:</u> column I		
Table E	If quota-specific entry exists in Table E: <ul style="list-style-type: none"> • Payments for quota(s) leased or rented in under group PQ • 'Quantity' in group QQ 	<ul style="list-style-type: none"> • No entries, except 'Quantity' in group QQ
Table D	<ul style="list-style-type: none"> • No entries 	
Table H	<ul style="list-style-type: none"> • Payments for quota leased or rented in under ►code 5070 – 'Rent paid' 	<ul style="list-style-type: none"> • Payments for <u>quota and land</u> leased or rented in under ►code 5070 – 'Rent paid'
Table I	<ul style="list-style-type: none"> • No entry 	
<u>Rented out quotas:</u> column O		
Table E	If quota-specific entry exists in Table E: <ul style="list-style-type: none"> • Receipts from leasing or renting out quota(s) under group RQ • 'Quantity' in group QQ 	<ul style="list-style-type: none"> • No entries, except 'Quantity' in group QQ
Table D	<ul style="list-style-type: none"> • No entries 	

Table H	<ul style="list-style-type: none"> No entry. 	
Table I	<ul style="list-style-type: none"> Receipts from leasing or renting out quota under ►code 90900 – 'Other products and receipts' 	<ul style="list-style-type: none"> Receipts from leasing or renting out <u>quota and land</u> under ►code 90900 – 'Other products and receipts'
Taxes: column I		
Table E	If quota-specific entry exists in Table E: <ul style="list-style-type: none"> Paid amount of quota tax 	<ul style="list-style-type: none"> No entries
Table F	<ul style="list-style-type: none"> If not fully paid and recorded for the respective accounting year, the outstanding amount to be included in 3000 Other liabilities long-term 	
Table D	<ul style="list-style-type: none"> No entries 	
Table H	<ul style="list-style-type: none"> Included in 5061 Taxes and other dues 	<ul style="list-style-type: none"> Included in 5062 Taxes on land and buildings

2.6. Table F. DEBTS

In the table F there are two groups of information – OV, opening valuation, and CV, closing valuation – with five categories of debts (1010, 1020, 1030, 2010 and 3000). For each category and group of information there are two columns: S – short-term liabilities, and L – long-term liabilities.

Structure of the table in a "traditional" format and labels of relevant data fields are presented below.

		Groups of information and columns			
		OV		CV	
Code	Description of categories	S	L	S	L
1010	Commercial standard	F_OV_1010_S	F_OV_1010_L	F_CV_1010_S	F_CV_1010_L
1020	Commercial special	F_OV_1020_S	F_OV_1020_L	F_CV_1020_S	F_CV_1020_L
1030	Family/private loans	F_OV_1030_S	F_OV_1030_L	F_CV_1030_S	F_CV_1030_L
2010	Payables	F_OV_2010_S	-	F_CV_2010_S	-
3000	Other liabilities	F_OV_3000_S	F_OV_3000_L	F_CV_3000_S	F_CV_3000_L

The amounts indicated in Table F should relate only to amounts still outstanding, i.e. loans contracted minus the repayments already made.

Description of groups of information:

OV	Opening valuation – value on the first day of the accounting year. In most cases it should be equal to the closing value of the previous accounting year.
CV	Closing valuation – value on the last day of the accounting year. In most cases it should be equal to the opening value of the subsequent accounting year.

Description of columns:

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

Description of categories:

1010	Debt – commercial standard – refers to loans not supported by any public policy which targets and facilitates loan-taking. Includes loans with any commercial discounts or terms which do not result directly from a policy intervention.
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. Recording these loans, if they are present in the returning holding, would help to understand the farmer's constraints in the access to finance. In duly justified case and at the request of a Member State by 31 October of the year preceding the accounting year in question, the Commission services may authorise recording them together with other liabilities in the category 3000. If the authorisation is granted, when delivering the data symbol ":" (colon) needs to be inserted into 1030 to indicate that data are included in 3000.
2010	Payables – amounts owed to suppliers of goods or services which should be paid relatively quickly. Since they are short-term only, no values can be reported in column L for payables.
3000	Other liabilities – liabilities other than loans or payables, for example employee benefits, social contributions, taxes.

2.7. Table G. VALUE ADDED TAX (VAT)

There is only one group of information - (VA) VAT system in the farm - in the Table G, with two categories (1010, 1020). For the categories there are three columns: (C) code of the VAT system, (NI) balance of non-investments transactions and (I) balance of investment transactions.

Structure of the table in a "traditional" format is presented below. The table is equivalent of the cross-matrix presented in the regulation 2015/220. The table contains labels of relevant data fields in the format "table"_"group of information"_"category code"_"column".

Code	Description of categories	Columns		
		C	NI	I
1010	Main VAT system in the farm	G_VA_1010_C	G_VA_1010_NI	G_VA_1010_I
1020	Minority VAT system in the farm	G_VA_1020_C	G_VA_1020_NI	G_VA_1020_I

Description of columns:

C	VAT system code. It can have values of 1 and 2 only. "1" to indicate a normal VAT system, that is the VAT system which is guaranteed to be income-neutral for agricultural holdings as the VAT balance is cleared with tax authorities. "2" to indicate a partial offsetting VAT system, that is 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.
NI	balance of VAT in non-investments transactions (provided only for VAT system 2).
I	balance of VAT in investment transactions (provided only for VAT system 2).

Description of categories:

1010	Main VAT system in the farm - VAT system under which majority of the holding's agricultural activity is carried out.
1020	Minority VAT system in the farm - VAT system under which minority (or non-agricultural) activity of the holding is carried out.

For the normal VAT system only its indication is entered (G_VA_1010_C = 1 or G_VA_1020_C = 1) and no other values are reported for that particular category.

If the holding is subject to the partial offsetting system of VAT (G_VA_1010_C = 2 or G_VA_1020_C = 2) then the VAT balance non-investments transactions and VAT balance investment transactions have to be provided:

Columns		
C	NI	I
1	-	-
2	data	data

The monetary value data is expressed excluding VAT in the farm return. Yet the holding receives VAT on their sales and it pays VAT on the purchases. So in order to be able to estimate income of the farm, it is necessary to take into account also the balance of VAT if that amount is not entirely paid to (or received from) the VAT administration. This is the case of the partial offsetting VAT system - the balance must be recorded in Table G because the offsetting is only partial and there is a balance that remains in the farm. That balance could be positive when some of the received VAT stays in the farm, or negative when the reimbursement does not cover the difference between the higher amount of VAT paid and the lower amount of VAT received.

VAT balance = (received) VAT on sales <u>less</u> (paid) VAT on purchases <u>plus</u> (received) VAT reimbursed by the tax administration <u>less</u> (paid) VAT transferred to the tax administration.

The VAT balance is provided separately for non-investment and investment transactions.

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

In the case of a VAT system designed so that the above balance is zero (the normal VAT system), even if the complete offsetting is carried out in another accounting year, it is required to record only the type of the VAT system (1) and not the balance of VAT (supposed to be zero).

2.8. Table H. INPUTS

In the Table F there are five groups of information (LM, SL, SC, OS and, FO), forty-three categories of inputs and two columns. For the majority of categories only data in column V (value) is reported, and for three categories only for column Q (quantity).

Structure of the table in the "traditional" format:

		Columns	
		Value	Quantity
Code	Description of categories	V	Q
LM - Labour and machinery costs and inputs			
1010	Wages and social security costs for paid labour	H_LM_1010_V	-
1020	Contract work and machinery hire	H_LM_1020_V	-
1030	Current upkeep of machinery and equipment	H_LM_1030_V	-
1040	Motor fuels and lubricants	H_LM_1040_V	-
1050	Car expenses	H_LM_1050_V	-
SL - Specific livestock costs			
2010	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)	H_SL_2010_V	-
2020	Purchased coarse fodder for grazing stock (equines, ruminants)	H_SL_2020_V	-
2030	Purchased feedstuffs for pigs	H_SL_2030_V	-
2040	Purchased feedstuffs for poultry and other small animals	H_SL_2040_V	-
2050	Farm-produced feedstuffs for grazing stock (equines, ruminants)	H_SL_2050_V	-
2060	Farm-produced feedstuffs for pigs	H_SL_2060_V	-
2070	Farm-produced feedstuffs for poultry and other small animals	H_SL_2070_V	-
2080	Veterinary expenses	H_SL_2080_V	-
2090	Other specific livestock costs	H_SL_2090_V	-
SC - Specific crop costs and inputs			
3010	Seeds and seedlings purchased	H_SC_3010_V	-
3020	Seeds and seedlings produced and used on the farm	H_SC_3020_V	-
3030	Fertilisers and soil improvers	H_SC_3030_V	-
3031	Quantity in quintals of N used in mineral fertilisers	-	H_SC_3031_Q
3032	Quantity in quintals of P2O5 used in mineral fertilisers	-	H_SC_3032_Q
3033	Quantity in quintals of K2O used in mineral fertilisers	-	H_SC_3033_Q
3034	Purchased manure	H_SC_3034_V	-
3040	Crop protection products	H_SC_3040_V	-
3090	Other specific crop costs	H_SC_3090_V	-
OS - Specific costs for other gainful activities			
4010	Specific costs for forestry and wood processing	H_OS_4010_V	-
4020	Specific costs for crop processing	H_OS_4020_V	-
4030	Specific costs for cow's milk processing	H_OS_4030_V	-
4045	Specific costs for other animals' milk processing	H_OS_4045_V	-
4070	Specific costs for meat processing and other animal products processing	H_OS_4070_V	-
4090	Other specific costs for other gainful activities	H_OS_4090_V	-

Code	Description of categories	V	Q
FO - Farming overheads			
5010	Current upkeep of land improvements and buildings	H_FO_5010_V	-
5020	Electricity	H_FO_5020_V	-
5030	Heating fuels, total	H_FO_5030_V	-
5031	- of which natural gas and manufactured gases	H_FO_5031_V	-
5032	- of which oil and petroleum products	H_FO_5032_V	-
5033	- of which solid fossil fuels	H_FO_5033_V	-
5034	- of which renewable fuels (wood, straw, biogas, ...)	H_FO_5034_V	-
5040	Water	H_FO_5040_V	-
5051	Agricultural insurance	H_FO_5051_V	-
5055	Other farm insurance	H_FO_5055_V	-
5061	Taxes and other dues	H_FO_5061_V	-
5062	Taxes on land and buildings	H_FO_5062_V	-
5070	Rent paid, total	H_FO_5070_V	-
5071	Rent paid for land	H_FO_5071_V	-
5080	Interest and financial charges paid	H_FO_5080_V	-
5090	Other farming overheads	H_FO_5090_V	-

Farm inputs are non-capital inputs used in the production of non-capital products during the accounting year. Value items are recorded in current terms.

Farm inputs recorded in the table relate to the 'consumption' of productive resources (including farm use of own produced inputs, excluding unpaid labour) corresponding to the output of the farm during the accounting year or to the 'consumption' of those resources during the accounting year. They are recorded as value of costs borne in cash and in kind, and as quantities of selected inputs. Farm use and payments in kind are valued at on-farm input prices.

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 should be included in the farm return. The proportion of the use of private cars corresponding to their use for farm purposes should also be included.

In calculating costs relating to the output of the accounting year, the purchases and farm use during the year should 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 should be recorded separately so that it is possible to distinguish the costs related to the output of the accounting year.

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

Where the costs indicated are for the total "consumption" of inputs during the accounting year but do not correspond to production during that year, changes in stocks of inputs should be indicated in Table D under the code 1040 Inventories, except for costs accruing to growing permanent and standing crops which should be registered to 2010 Biological assets - plants.

The costs relating to "consumption" of capital assets are represented by depreciation, hence expenditure on acquisition (or on increase of value) of capital assets should not be treated as a farm cost but rather as an investment. For instructions on depreciation and investment see in Table D "Assets". 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").

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) should not be entered as farm costs, and the corresponding receipts should not be included in the farm's accounts.

Receipts from resale of purchased supplies are to be deducted from corresponding inputs in order to reflect here only the value of consumption of productive resources corresponding to the output of the farm during the accounting year. If purchased supplies are resold with a significant markup and the deduction leads to a negative value, an approximate cost used for actual production should be reported instead of zero. At the same time, total receipts from resale should be reported in Table D under code 1040 in group SA.

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" in group of information S (Subsidies).

For the purposes of this table, the following definitions shall apply:

"Leasing": contract granting the use or the occupation of a property or a good during a specified period with a purchase option. During the leasing period a payment is done regularly. It can also include certain services (for example, maintenance or insurance). In case of leased assets the value of the asset is introduced in Table D "Assets" after it is fully paid with a residual value.

"Renting/hiring": contract granting the use or the occupation of a property or a good under a rental agreement.

Costs of production for private consumption (e.g. inputs for kitchen gardens) are excluded and are not recorded in the farm return.

Description of columns:

V	Value – monetary value in local currency of the used inputs, whether purchased or farm-produced. In the latter case only if the input is marketable and its value can be estimated – in such case it is also recorded as farm-used output.
Q	Quantity, in quintals (1 q = 100 kg). Used only for codes 3031, 3032 and 3033 in this table.

Description of categories:

Group of information LM - LABOUR AND MACHINERY COSTS AND INPUTS	
1010	<p>Wages and social security costs for paid labour</p> <p>This item includes the following:</p> <ul style="list-style-type: none"> – salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (piecework 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. <p>The holder's and employer's (including partners) personal social security charges and insurance and those of unpaid labour should 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) should not appear in the farm return, either.</p> <p>Allowances (in cash or in kind) paid to retired paid workers no longer employed on the holding should not be entered under this item but under the code 5090 'Other farming</p>

	overheads'.
1020	<p>Contract work and machinery hire</p> <p>This item includes the following:</p> <ul style="list-style-type: none"> - total expenditure in respect of work on the farm carried out by agricultural contractors. This generally includes the cost of the use of equipment (including fuel) and the work/service. 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 should be excluded when the amount in question is known (or when it could be estimated). This amount should be entered under the corresponding cost item (e.g. pesticides to be recorded under code 3040 'Crop protection products'), - cost of renting/hiring machines operated by the farm's labour. The fuel costs related to the use of the rented machinery, should 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 should be recorded under the relevant codes (codes 1030 'Current upkeep of machinery and equipment' and 1040 'Motor fuels and lubricants').
1030	<p>Current upkeep of machinery and equipment</p> <p>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.).</p> <p>This item includes purchases of small equipment, the cost of saddlery and horse shoeing, 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'.</p> <p>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 and investment in Table D "Assets").</p>
1040	<p>Motor fuels and lubricants</p> <p>Cost of motor fuels and lubricants used up to produce farm's output of the accounting year. 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).</p> <p>It also includes the electricity cost to charge electric cars by a charging pole or charging station, unless the electricity is produced by the holding. The latter is excluded from the farm return.</p> <p>Where the products are employed both as motor fuels and as heating fuels, the total sum is divided into two codes, accordingly: 1040. 'Motor fuels and lubricants', and 5030. 'Heating fuels'.</p>
1050	<p>Car expenses</p> <p>Costs of the share for farm business use of private cars, obtained by estimation if necessary. Includes cases where the farm proportion of expenditure on private cars is calculated arbitrarily (e.g. a fixed amount per km). Concerns cars that are not in the list of fixed assets.</p>
Group of information SL - SPECIFIC LIVESTOCK COSTS	
Feedstuffs (codes 2010 to 2070)	
Includes oilcake, compound feed, cereals, dried grass, dried sugar beet pulp (recorded as	

concentrated), fresh sugar beet pulp (recorded as coarse fodder), fishmeal, milk and dairy products, minerals. The recording of specific livestock costs implies presence of livestock in table J "Livestock production".

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

The purchased feedstuffs (codes 2010, 2020, 2030, 2040) 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 purchase of standing crops for feed (grass and fodder plants), 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'.

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 (except for the animals recorded as OGA and recorded under L_9000). Includes feedstuffs for bees and fish.

Feedstuffs produced and used on the farm (codes 2050, 2060, 2070) include marketable forage crops and farm products used as feedstuffs (including milk and milk products but excluding milk suckled by calves, which is not taken into account), which are valued at on-farm cost. Litter and straw produced on the holding are only included if they are a marketable product in the region and year in question, that is when selling/buying them is practically possible.

The costs of products produced and used on the farm should correspond with value of their farm use (FU) indicated in Tables I, J, K and L.

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 (except for the animals recorded as OGA and recorded under L_9000). Includes feedstuffs for bees and fish.
2080	Veterinary expenses Cost of veterinary fees and medicines. Includes only purchased veterinary services and medicines related to maintaining animal health (prevention and cure).

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: eggs for hatching, stud fees, artificial insemination, castration, milk tests, subscription and registration in herd-books, detergents for cleaning livestock equipment (e.g. milking machines), costs related to slaughtering, 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 and those costs which can be recorded under the code 2080 "Veterinary expenses".

Group of information SC - SPECIFIC CROP COSTS AND INPUTS	
3010	<p>Seeds and seedlings purchased</p> <p>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'.</p> <p>The costs of preparation and treatment/processing of seed (sorting, disinfection, etc.) are also included under this code.</p>
3020	<p>Seeds and seedlings produced and used on the farm</p> <p>Value of all seeds and seedlings, including bulbs, corms and tubers produced and used on the farm. Includes costs of preparation and treatment/processing of seed (sorting, disinfection, etc.). That value should also be registered accordingly under farm use (FU) in Table I "Crops".</p>
3030	<p>Fertilisers and soil improvers</p> <p>All purchased fertilisers and soil improvers (e.g. lime) including compost, peat and manure (excluding manure produced on the holding).</p> <p>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'.</p>
<p>Categories 3031, 3032, 3033 - quantity of active ingredients of used mineral fertilisers, in metric quintals (1 q = 100 kg = 1 dt). For these codes the use of two decimals in reporting is required to safeguard the available data.</p>	
3031	<p>Quantity of N used in mineral fertilisers</p> <p>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.</p>
3032	<p>Quantity of P₂O₅ used in mineral fertilisers</p> <p>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.</p>
3033	<p>Quantity of K₂O used in mineral fertilisers</p> <p>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.</p>
3034	<p>Purchased manure</p> <p>Costs of purchases of manure and other organic fertilisers. These costs are also included in the total cost of fertilisers and soil improvers (3030 Fertilisers and soil improvers). Here they are shown separately to indicate the holding's trade in manure.</p>
3040	<p>Crop protection products</p> <p>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, netting, frost protection, etc.).</p> <p>If the crop protection operations are carried out by a contractor and if the cost of the</p>

	<p>protection materials used is not separately known, the total should be entered under code 1020 'Contract work and machinery hire'.</p> <p>Excludes protective materials used for forests forming part of the agricultural holding which are to be entered under code 4010 'Specific costs for forestry and wood processing'.</p>
3090	<p>Other specific crop costs</p> <p>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 silage or 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 (i.e. those complementing own production reported in Table I "Crops" under codes 40411, 40412, 40420, 40330) etc. Includes also short-term rent of buildings used for marketable crops.</p> <p>Excludes specific costs for processing of crops other than grapes and olives, which should be recorded under code 4020.</p>
Group of information OS - SPECIFIC COSTS FOR OTHER GAINFUL ACTIVITIES	
4010	<p>Specific costs for forestry and wood processing</p> <p>Fertilisers, protective materials, and miscellaneous costs specific for forestry and wood processing which are reported in Table L under code 1020.</p> <p>Labour costs, contract work and mechanisation are not included here; these are shown under their appropriate cost codes.</p> <p>Costs of forest plants and planting are included in Table D "Assets" as 'Investments/Purchase' (IP) of code 5010 'Forest land including standing timber'.</p>
4020	<p>Specific costs for crop processing</p> <p>Costs of 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) which are reported in Table L under code 1010.</p> <p>The costs of inputs produced on the farm should correspond with value of their farm use (FU) indicated in Table I.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4030	<p>Specific costs for cow's milk processing</p> <p>Costs of ingredients, raw materials or semi-processed products, own or purchased and other specific costs of cow's milk processing (e.g. the specific packaging or marketing costs) which are reported in Table L under code 261.</p> <p>The costs of milk produced on the farm should correspond with value of their farm use (FU) indicated in Table K.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4045	<p>Specific costs for other animals' milk processing</p> <p>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). This category includes data previously (prior to accounting</p>

	<p>year 2023) reported in categories 4040 Specific costs for buffalo's milk processing, 4050 Specific costs for sheep's milk processing and 4060 Specific costs for goat's milk processing. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4070	<p>Specific costs for meat processing and other animal products processing</p> <p>Costs of ingredients, raw materials or semi-processed products, own or purchased and other specific costs of processing meat or other animal products, not already mentioned under codes 4030 to 4045 (e.g. the specific packaging or marketing costs), which are reported in Table L under code 900.</p> <p>The costs of inputs produced on the farm should correspond with value of their farm use (FU) indicated in Tables J and K.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4090	<p>Other specific costs for Other Gainful Activities</p> <p>Costs of raw materials owned or purchased and other specific costs of other gainful activities which are reported in Table L under codes 2010 to 9000. It includes costs of on-farm processed products which are put for sale on farm shop or used in the tourism activity. It also includes cost of home-produced and purchased feedstuffs for fur animals etc. recorded as OGA.</p> <p>The costs of inputs produced on the farm should correspond with value of their farm use (FU) indicated in Tables I, J and K.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
Group of information FO - FARMING OVERHEADS	
5010	<p>Current upkeep of land improvements and buildings</p> <p>Maintenance (minor repairs, 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, necessary building materials, also own felled timber used for maintenance (included as farm use (FU) in Table L under code 1020).</p> <p>The purchase of building materials for <u>new</u> investments should not be entered here but under the appropriate codes in the 'Investment / Purchase' (IP) group of information in Table D "Assets".</p> <p>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'. An equivalent is required for land improvements – minor costs are recorded here, and major ones as investment in Table D code 3020 'Land improvements'.</p>
5020	<p>Electricity</p> <p>Total consumption of electricity for farm business use. If a separate account is not available to register it to H_1040, the cost of electricity for electric cars charged using the grid should be included here.</p>
5030	<p>Heating fuels,total</p> <p>Total consumption of heating fuels for farm business use, including the heating of glasshouses. This category includes heating consumption of purchased fossil fuels: natural and manufactures gases, oil, petroleum products and solid fossil fuels as well as consumption of purchased renewable energy sources (e.g. wood, straw, pellets, biogas).</p>

5031	<p>Of which natural gas and manufactured gases</p> <p>Total consumption of natural gas and other manufactured, fossil-based gases for farm business use, including the heating of glasshouses.</p> <p>The submission of variables 5031 is voluntary as from the accounting year 2023 and mandatory as from the accounting year 2025.</p>
5032	<p>Of which oil and petroleum products</p> <p>Total consumption of oil and petroleum products for farm business use, including the heating of glasshouses.</p> <p>The submission of variables 5032 is voluntary as from the accounting year 2023 and mandatory as from the accounting year 2025.</p>
5033	<p>Of which solid fossil fuels</p> <p>Total consumption of solid fossil fuels (e.g. coal) for farm business use, including the heating of glasshouses.</p> <p>The submission of variables 5033 is voluntary as from the accounting year 2023 and mandatory as from the accounting year 2025.</p>
5034	<p>Of which renewable fuels</p> <p>Total consumption of renewable fuels (e.g. wood, straw, pellets, biogas) for farm business use, including the heating of glasshouses.</p> <p>The submission of variables 5034 is voluntary as from the accounting year 2023 and mandatory as from the accounting year 2025.</p>
5040	<p>Water</p> <p>Includes costs of connection to the mains and consumption of water for all farm purposes including irrigation.</p> <p>Excludes costs of using farm-owned water equipment which are to be entered in other appropriate codes: current upkeep of machinery and equipment (H_LM_1030_V), motor fuels (H_LM_1040_V), electricity (H_FO_5020_V), depreciation of machinery and equipment (code D_DY_4010_V).</p>
5051	<p>Agricultural insurance</p> <p>The cost of insurance premiums of agricultural production income or any of its components (prices, yields, costs), including insurance against death of livestock and damage to crops, etc.</p> <p>Includes cost of whole-farm insurance premiums if the non-agricultural part (normally recorded in code 5055) cannot be distinguished.</p> <p>Excludes cost of insurance of non-agricultural production or services (other gainful activities) of the farm, to be recorded under code 5055 in this table.</p>
5055	<p>Other farm insurance</p> <p>All insurance premiums covering other farm risks (except agricultural ones recorded in code 5051), such as the holder's third-party liability, fire, flood damages. Includes insurance premiums for the buildings and machinery.</p> <p>Excludes insurance premiums covering accidents at work which should be shown under code 1010 of this table.</p>

	<p>Costs of risk-management practices and measures (incl. using futures and options) are not recorded as cost of insurance premiums, but they are included in the costs of those practices and activities.</p>
5061	<p>Farm taxes and other dues</p> <p>All taxes and other dues relating to the farm business, including those levied in connection with environmental protection measures. Includes the tax reported also in Table E.</p> <p>Excludes VAT (to be recorded in Table G) and taxes levied on land, buildings (this table, code 5062) or labour (this table, code 1010).</p> <p>Direct income taxes of the holder are not to be counted as farm costs.</p>
5062	<p>Taxes on land and buildings</p> <p>Taxes, rates and other charges payable in respect to ownership of farmland and buildings in owner-occupation and sharecropping.</p>
5070	<p>Rent paid</p> <p>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. If necessary, that share should be estimated.</p> <p>Includes:</p> <ul style="list-style-type: none"> - cost of non-specific short-term renting of land/buildings, - taxes which are paid by the tenant on behalf of the owner (e. g. land tax). Being a part of renting cost, these taxes cannot be recorded in codes 5061 or 5062 of this table. <p>Excludes:</p> <ul style="list-style-type: none"> - cost of short-term land rental for use of pasture land not included in the UAA - to be registered in codes 2010 to 2040 of this table, - cost of short-term renting of buildings to house animals or store products in relation with them - to be registered in code 2090 of this table, - cost of short-term renting of buildings and/or land used for processing and marketing crops - to be registered in code 3090 of this table, - cost of machinery renting or leasing to be recorded in code 1020 of this table. <p>Rental and leasing costs of quotas not attached to land are also to be entered in Table E as the cost of rented-in quota. The area of rented land should also be entered under Table B (B_UT_20_A).</p>
5071	<p>Rent paid for land</p> <p>Includes only the annual rent paid for land under a rental arrangement lasting for one year or more, and is a part of the cost recorded in code 5070 above.</p>
5080	<p>Interest and financial charges paid</p> <p>Interest and financial charges on borrowed capital (loans) obtained for farm purposes.</p> <p>Subsidies on interest are not deducted but are entered in Table M under code 3550.</p> <p>Interest received on liquid assets should not be deducted from 5080, but registered to Table L in category Other "Other Gainful Activities" directly related to the farm in L_SA_9000_V.</p>
5090	<p>Other farming overheads</p> <p>All other farming costs not mentioned under the preceding codes, for example accountants' fees, secretarial services and office expenses, telephone charges, miscellaneous contributions and subscriptions, etc.</p>

	Includes overhead costs related to OGA.
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2.9.

Table I. CROPS

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
Code	(***)	(**)													
10110	MD	TC	Common wheat and spelt	I_A_10110_TA	I_A_10110_IR	I_A_10110_EN	I_A_10110_GM	I_OV_10110_V	I_CV_10110_V	I_PR_10110_Q	I_SA_10110_Q	I_SA_10110_V	I_FC_10110_V	I_FU_10110_V	
10120	MD	TC	Durum wheat	I_A_10120_TA	I_A_10120_IR	I_A_10120_EN	I_A_10120_GM	I_OV_10120_V	I_CV_10120_V	I_PR_10120_Q	I_SA_10120_Q	I_SA_10120_V	I_FC_10120_V	I_FU_10120_V	
10130	MD	TC	Rye and winter cereal mixtures (maslin)	I_A_10130_TA	I_A_10130_IR	I_A_10130_EN	I_A_10130_GM	I_OV_10130_V	I_CV_10130_V	I_PR_10130_Q	I_SA_10130_Q	I_SA_10130_V	I_FC_10130_V	I_FU_10130_V	
10140	MD	TC	Barley	I_A_10140_TA	I_A_10140_IR	I_A_10140_EN	I_A_10140_GM	I_OV_10140_V	I_CV_10140_V	I_PR_10140_Q	I_SA_10140_Q	I_SA_10140_V	I_FC_10140_V	I_FU_10140_V	
10150	MD	TC	Oats and spring cereal mixtures (mixed grain other than maslin)	I_A_10150_TA	I_A_10150_IR	I_A_10150_EN	I_A_10150_GM	I_OV_10150_V	I_CV_10150_V	I_PR_10150_Q	I_SA_10150_Q	I_SA_10150_V	I_FC_10150_V	I_FU_10150_V	
10160	MD	TC	Grain maize and corn-cob mix	I_A_10160_TA	I_A_10160_IR	I_A_10160_EN	I_A_10160_GM	I_OV_10160_V	I_CV_10160_V	I_PR_10160_Q	I_SA_10160_Q	I_SA_10160_V	I_FC_10160_V	I_FU_10160_V	
10170	MD	TC	Rice	I_A_10170_TA	I_A_10170_IR	I_A_10170_EN	I_A_10170_GM	I_OV_10170_V	I_CV_10170_V	I_PR_10170_Q	I_SA_10170_Q	I_SA_10170_V	I_FC_10170_V	I_FU_10170_V	
10190	MD	TC	Triticale, sorghum and other cereals n.e.c. (buckwheat, millet, canary seed, etc.)	I_A_10190_TA	I_A_10190_IR	I_A_10190_EN	I_A_10190_GM	I_OV_10190_V	I_CV_10190_V	I_PR_10190_Q	I_SA_10190_Q	I_SA_10190_V	I_FC_10190_V	I_FU_10190_V	
10210	MD	TC	Field peas, beans and sweet lupins	I_A_10210_TA	I_A_10210_IR	I_A_10210_EN	I_A_10210_GM	I_OV_10210_V	I_CV_10210_V	I_PR_10210_Q	I_SA_10210_Q	I_SA_10210_V	I_FC_10210_V	I_FU_10210_V	
10220	MD	TC	Lentils, chickpeas and vetches	I_A_10220_TA	I_A_10220_IR	I_A_10220_EN	I_A_10220_GM	I_OV_10220_V	I_CV_10220_V	I_PR_10220_Q	I_SA_10220_Q	I_SA_10220_V	I_FC_10220_V	I_FU_10220_V	
10290	MD	TC	Other protein crops	I_A_10290_TA	I_A_10290_IR	I_A_10290_EN	I_A_10290_GM	I_OV_10290_V	I_CV_10290_V	I_PR_10290_Q	I_SA_10290_Q	I_SA_10290_V	I_FC_10290_V	I_FU_10290_V	
10300	MD	TC	Potatoes (including early potatoes and seed potatoes)	I_A_10300_TA	I_A_10300_IR	I_A_10300_EN	I_A_10300_GM	I_OV_10300_V	I_CV_10300_V	I_PR_10300_Q	I_SA_10300_Q	I_SA_10300_V	I_FC_10300_V	I_FU_10300_V	
10310	MD	TC	- of which potatoes for starch	I_A_10310_TA	I_A_10310_IR	I_A_10310_EN	I_A_10310_GM	I_OV_10310_V	I_CV_10310_V	I_PR_10310_Q	I_SA_10310_Q	I_SA_10310_V	I_FC_10310_V	I_FU_10310_V	

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
10390	MD	TC	- of which other potatoes	I_A_10390_TA	I_A_10390_IR	I_A_10390_EN	I_A_10390_GM	I_OV_10390_V	I_CV_10390_V	I_PR_10390_Q	I_SA_10390_Q	I_SA_10390_V	I_FC_10390_V	I_FU_10390_V	
10400	MD	TC	Sugar beet (excluding seed)	I_A_10400_TA	I_A_10400_IR	I_A_10400_EN	I_A_10400_GM	I_OV_10400_V	I_CV_10400_V	I_PR_10400_Q	I_SA_10400_Q	I_SA_10400_V	I_FC_10400_V	I_FU_10400_V	
10500	MD	TC	Other root crops, fodder beet and fodder plants of the <i>Brassicaceae</i> family, grown for the root or the stem, and other fodder root, and other fodder root and tuber crops n.e.c.	I_A_10500_TA	I_A_10500_IR	I_A_10500_EN	I_A_10500_GM	I_OV_10500_V	I_CV_10500_V	I_PR_10500_Q	I_SA_10500_Q	I_SA_10500_V	I_FC_10500_V	I_FU_10500_V	
10601	MD	TC	Tobacco	I_A_10601_TA	I_A_10601_IR	I_A_10601_EN	I_A_10601_GM	I_OV_10601_V	I_CV_10601_V	I_PR_10601_Q	I_SA_10601_Q	I_SA_10601_V	I_FC_10601_V	I_FU_10601_V	
10602	MD	TC	Hops	I_A_10602_TA	I_A_10602_IR	I_A_10602_EN	I_A_10602_GM	I_OV_10602_V	I_CV_10602_V	I_PR_10602_Q	I_SA_10602_Q	I_SA_10602_V	I_FC_10602_V	I_FU_10602_V	
10603	MD	TC	Cotton	I_A_10603_TA	I_A_10603_IR	I_A_10603_EN	I_A_10603_GM	I_OV_10603_V	I_CV_10603_V	I_PR_10603_Q	I_SA_10603_Q	I_SA_10603_V	I_FC_10603_V	I_FU_10603_V	
10604	MD	TC	Rape and turnip rape seeds	I_A_10604_TA	I_A_10604_IR	I_A_10604_EN	I_A_10604_GM	I_OV_10604_V	I_CV_10604_V	I_PR_10604_Q	I_SA_10604_Q	I_SA_10604_V	I_FC_10604_V	I_FU_10604_V	
10605	MD	TC	Sunflower seed	I_A_10605_TA	I_A_10605_IR	I_A_10605_EN	I_A_10605_GM	I_OV_10605_V	I_CV_10605_V	I_PR_10605_Q	I_SA_10605_Q	I_SA_10605_V	I_FC_10605_V	I_FU_10605_V	
10606	MD	TC	Soya	I_A_10606_TA	I_A_10606_IR	I_A_10606_EN	I_A_10606_GM	I_OV_10606_V	I_CV_10606_V	I_PR_10606_Q	I_SA_10606_Q	I_SA_10606_V	I_FC_10606_V	I_FU_10606_V	
10607	MD	TC	Oil flax (Linseed)	I_A_10607_TA	I_A_10607_IR	I_A_10607_EN	I_A_10607_GM	I_OV_10607_V	I_CV_10607_V	I_PR_10607_Q	I_SA_10607_Q	I_SA_10607_V	I_FC_10607_V	I_FU_10607_V	
10608	MD	TC	Other oil seed crops n.e.c.	I_A_10608_TA	I_A_10608_IR	I_A_10608_EN	I_A_10608_GM	I_OV_10608_V	I_CV_10608_V	I_PR_10608_Q	I_SA_10608_Q	I_SA_10608_V	I_FC_10608_V	I_FU_10608_V	
10609	MD	TC	Fibre flax	I_A_10609_TA	I_A_10609_IR	I_A_10609_EN	I_A_10609_GM	I_OV_10609_V	I_CV_10609_V	I_PR_10609_Q	I_SA_10609_Q	I_SA_10609_V	I_FC_10609_V	I_FU_10609_V	
10610	MD	TC	Hemp	I_A_10610_TA	I_A_10610_IR	I_A_10610_EN	I_A_10610_GM	I_OV_10610_V	I_CV_10610_V	I_PR_10610_Q	I_SA_10610_Q	I_SA_10610_V	I_FC_10610_V	I_FU_10610_V	
10611	MD	TC	Other fibre crops n.e.c.	I_A_10611_TA	I_A_10611_IR	I_A_10611_EN	I_A_10611_GM	I_OV_10611_V	I_CV_10611_V	I_PR_10611_Q	I_SA_10611_Q	I_SA_10611_V	I_FC_10611_V	I_FU_10611_V	

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
10612	MD	TC	Aromatic, medicinal and culinary plants	I_A_10612_TA	I_A_10612_IR	I_A_10612_EN	I_A_10612_GM	I_OV_10612_V	I_CV_10612_V	I_PR_10612_Q	I_SA_10612_Q	I_SA_10612_V	I_FC_10612_V	I_FU_10612_V	
10613	MD	TC	Sugar cane	I_A_10613_TA	I_A_10613_IR	I_A_10613_EN	I_A_10613_GM	I_OV_10613_V	I_CV_10613_V	I_PR_10613_Q	I_SA_10613_Q	I_SA_10613_V	I_FC_10613_V	I_FU_10613_V	
10690	MD	TC	Energy and other industrial crops n.e.c.	I_A_10690_TA	I_A_10690_IR	I_A_10690_EN	I_A_10690_GM	I_OV_10690_V	I_CV_10690_V	I_PR_10690_Q	I_SA_10690_Q	I_SA_10690_V	I_FC_10690_V	I_FU_10690_V	
10711	MD	TC	Fresh vegetables (incl. melons) and strawberries - Open field	I_A_10711_TA	I_A_10711_IR	I_A_10711_EN	I_A_10711_GM	I_OV_10711_V	I_CV_10711_V	I_PR_10711_Q	I_SA_10711_Q	I_SA_10711_V	I_FC_10711_V	I_FU_10711_V	
10712	MD	TC	Fresh vegetables (incl. melons) and strawberries - Market gardening	I_A_10712_TA	I_A_10712_IR	I_A_10712_EN	I_A_10712_GM	I_OV_10712_V	I_CV_10712_V	I_PR_10712_Q	I_SA_10712_Q	I_SA_10712_V	I_FC_10712_V	I_FU_10712_V	
10720	MD	TC	Fresh vegetables (including melons) and strawberries under glass or high accessible cover	I_A_10720_TA	I_A_10720_IR	I_A_10720_EN	I_A_10720_GM	I_OV_10720_V	I_CV_10720_V	I_PR_10720_Q	I_SA_10720_Q	I_SA_10720_V	I_FC_10720_V	I_FU_10720_V	
10731	MD	TC	Cauliflower and broccoli	I_A_10731_TA	I_A_10731_IR	I_A_10731_EN	I_A_10731_GM	I_OV_10731_V	I_CV_10731_V	I_PR_10731_Q	I_SA_10731_Q	I_SA_10731_V	I_FC_10731_V	I_FU_10731_V	
10732	MD	TC	Lettuce	I_A_10732_TA	I_A_10732_IR	I_A_10732_EN	I_A_10732_GM	I_OV_10732_V	I_CV_10732_V	I_PR_10732_Q	I_SA_10732_Q	I_SA_10732_V	I_FC_10732_V	I_FU_10732_V	
10733	MD	TC	Tomatoes	I_A_10733_TA	I_A_10733_IR	I_A_10733_EN	I_A_10733_GM	I_OV_10733_V	I_CV_10733_V	I_PR_10733_Q	I_SA_10733_Q	I_SA_10733_V	I_FC_10733_V	I_FU_10733_V	
10734	MD	TC	Sweet corn	I_A_10734_TA	I_A_10734_IR	I_A_10734_EN	I_A_10734_GM	I_OV_10734_V	I_CV_10734_V	I_PR_10734_Q	I_SA_10734_Q	I_SA_10734_V	I_FC_10734_V	I_FU_10734_V	
10735	MD	TC	Onions	I_A_10735_TA	I_A_10735_IR	I_A_10735_EN	I_A_10735_GM	I_OV_10735_V	I_CV_10735_V	I_PR_10735_Q	I_SA_10735_Q	I_SA_10735_V	I_FC_10735_V	I_FU_10735_V	
10736	MD	TC	Garlic	I_A_10736_TA	I_A_10736_IR	I_A_10736_EN	I_A_10736_GM	I_OV_10736_V	I_CV_10736_V	I_PR_10736_Q	I_SA_10736_Q	I_SA_10736_V	I_FC_10736_V	I_FU_10736_V	
10737	MD	TC	Carrots	I_A_10737_TA	I_A_10737_IR	I_A_10737_EN	I_A_10737_GM	I_OV_10737_V	I_CV_10737_V	I_PR_10737_Q	I_SA_10737_Q	I_SA_10737_V	I_FC_10737_V	I_FU_10737_V	
10738	MD	TC	Strawberries	I_A_10738_TA	I_A_10738_IR	I_A_10738_EN	I_A_10738_GM	I_OV_10738_V	I_CV_10738_V	I_PR_10738_Q	I_SA_10738_Q	I_SA_10738_V	I_FC_10738_V	I_FU_10738_V	

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
Code	(***)	(**)													
10739	MD	TC	Melons	I_A_10739_TA	I_A_10739_IR	I_A_10739_EN	I_A_10739_GM	I_OV_10739_V	I_CV_10739_V	I_PR_10739_Q	I_SA_10739_Q	I_SA_10739_V	I_FC_10739_V	I_FU_10739_V	
10790	MD	TC	Other vegetables	I_A_10790_TA	I_A_10790_IR	I_A_10790_EN	I_A_10790_GM	I_OV_10790_V	I_CV_10790_V			I_SA_10790_V	I_FC_10790_V	I_FU_10790_V	
10810	MD	TC	Flowers and ornamental plants (excluding nurseries) - outdoor	I_A_10810_TA	I_A_10810_IR	I_A_10810_EN	I_A_10810_GM	I_OV_10810_V	I_CV_10810_V			I_SA_10810_V	I_FC_10810_V	I_FU_10810_V	
10820	MD	TC	Flowers and ornamental plants (excl. nurseries) under glass or high accessible cover	I_A_10820_TA	I_A_10820_IR	I_A_10820_EN	I_A_10820_GM	I_OV_10820_V	I_CV_10820_V			I_SA_10820_V	I_FC_10820_V	I_FU_10820_V	
10830	MD	TC	Flower bulbs, corms and tubers	I_A_10830_TA	I_A_10830_IR	I_A_10830_EN	I_A_10830_GM	I_OV_10830_V	I_CV_10830_V			I_SA_10830_V	I_FC_10830_V	I_FU_10830_V	
10840	MD	TC	Cut flowers and flower buds	I_A_10840_TA	I_A_10840_IR	I_A_10840_EN	I_A_10840_GM	I_OV_10840_V	I_CV_10840_V			I_SA_10840_V	I_FC_10840_V	I_FU_10840_V	
10850	MD	TC	Flowering and ornamental plants	I_A_10850_TA	I_A_10850_IR	I_A_10850_EN	I_A_10850_GM	I_OV_10850_V	I_CV_10850_V			I_SA_10850_V	I_FC_10850_V	I_FU_10850_V	
10910	MD	TC	Temporary grasses and grazings	I_A_10910_TA	I_A_10910_IR	I_A_10910_EN	I_A_10910_GM	I_OV_10910_V	I_CV_10910_V	I_PR_10910_Q	I_SA_10910_Q	I_SA_10910_V	I_FC_10910_V	I_FU_10910_V	
10921	MD	TC	Green maize	I_A_10921_TA	I_A_10921_IR	I_A_10921_EN	I_A_10921_GM	I_OV_10921_V	I_CV_10921_V	I_PR_10921_Q	I_SA_10921_Q	I_SA_10921_V	I_FC_10921_V	I_FU_10921_V	
10922	MD	TC	Leguminous plants harvested green	I_A_10922_TA	I_A_10922_IR	I_A_10922_EN	I_A_10922_GM	I_OV_10922_V	I_CV_10922_V	I_PR_10922_Q	I_SA_10922_Q	I_SA_10922_V	I_FC_10922_V	I_FU_10922_V	
10923	MD	TC	Other plants and cereals harvested green n.e.c.	I_A_10923_TA	I_A_10923_IR	I_A_10923_EN	I_A_10923_GM	I_OV_10923_V	I_CV_10923_V	I_PR_10923_Q	I_SA_10923_Q	I_SA_10923_V	I_FC_10923_V	I_FU_10923_V	
11000	MD	TC	Seeds and seedlings	I_A_11000_TA	I_A_11000_IR	I_A_11000_EN	I_A_11000_GM	I_OV_11000_V	I_CV_11000_V	I_PR_11000_Q	I_SA_11000_Q	I_SA_11000_V	I_FC_11000_V	I_FU_11000_V	
11100	MD	TC	Other arable land crops	I_A_11100_TA	I_A_11100_IR	I_A_11100_EN	I_A_11100_GM	I_OV_11100_V	I_CV_11100_V	I_PR_11100_Q	I_SA_11100_Q	I_SA_11100_V	I_FC_11100_V	I_FU_11100_V	
11200	MD	TC	Fallow land	I_A_11200_TA	I_A_11200_IR	I_A_11200_EN	I_A_11200_GM	I_OV_11200_V	I_CV_11200_V	I_PR_11200_Q	I_SA_11200_Q	I_SA_11200_V	I_FC_11200_V	I_FU_11200_V	

Crop	Missing data code	Type of crop code	Description	Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Total area	of which is irrigated	of which is used for energy crops	of which is used for GMO				Value	Value	Quantity		
20000	MD	TC	Kitchen gardens	I_A_20000_TA	-	-	-	-	-	-	-	-	-	-	-
30100	MD	TC	Pasture and meadow, excluding rough grazings	I_A_30100_TA	I_A_30100_IR	I_A_30100_EN	I_A_30100_GM	I_OV_30100_V	I_CV_30100_V	I_PR_30100_Q	I_SA_30100_Q	I_SA_30100_V	I_FC_30100_V	I_FU_30100_V	
30200	MD	TC	Rough grazing	I_A_30200_TA	I_A_30200_IR	I_A_30200_EN	I_A_30200_GM	I_OV_30200_V	I_CV_30200_V	I_PR_30200_Q	I_SA_30200_Q	I_SA_30200_V	I_FC_30200_V	I_FU_30200_V	
30300	MD	TC	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	I_A_30300_TA	-	-	-	-	-	-	-	-	-	-	-
40101	MD	TC	Pome fruits	I_A_40101_TA	I_A_40101_IR	I_A_40101_EN	I_A_40101_GM	I_OV_40101_V	I_CV_40101_V	I_PR_40101_Q	I_SA_40101_Q	I_SA_40101_V	I_FC_40101_V	I_FU_40101_V	
40111	MD	TC	- of which apples	I_A_40111_TA	I_A_40111_IR	I_A_40111_EN	I_A_40111_GM	I_OV_40111_V	I_CV_40111_V	I_PR_40111_Q	I_SA_40111_Q	I_SA_40111_V	I_FC_40111_V	I_FU_40111_V	
40112	MD	TC	- of which pears	I_A_40112_TA	I_A_40112_IR	I_A_40112_EN	I_A_40112_GM	I_OV_40112_V	I_CV_40112_V	I_PR_40112_Q	I_SA_40112_Q	I_SA_40112_V	I_FC_40112_V	I_FU_40112_V	
40102	MD	TC	Stone fruits	I_A_40102_TA	I_A_40102_IR	I_A_40102_EN	I_A_40102_GM	I_OV_40102_V	I_CV_40102_V	I_PR_40102_Q	I_SA_40102_Q	I_SA_40102_V	I_FC_40102_V	I_FU_40102_V	
40113	MD	TC	- of which peaches and nectarines	I_A_40113_TA	I_A_40113_IR	I_A_40113_EN	I_A_40113_GM	I_OV_40113_V	I_CV_40113_V	I_PR_40113_Q	I_SA_40113_Q	I_SA_40113_V	I_FC_40113_V	I_FU_40113_V	
40115	MD	TC	Fruit from subtropical and tropical climate zones	I_A_40115_TA	I_A_40115_IR	I_A_40115_EN	I_A_40115_GM	I_OV_40115_V	I_CV_40115_V	I_PR_40115_Q	I_SA_40115_Q	I_SA_40115_V	I_FC_40115_V	I_FU_40115_V	
40120	MD	TC	Berries (excluding strawberries)	I_A_40120_TA	I_A_40120_IR	I_A_40120_EN	I_A_40120_GM	I_OV_40120_V	I_CV_40120_V	I_PR_40120_Q	I_SA_40120_Q	I_SA_40120_V	I_FC_40120_V	I_FU_40120_V	
40130	MD	TC	Nuts	I_A_40130_TA	I_A_40130_IR	I_A_40130_EN	I_A_40130_GM	I_OV_40130_V	I_CV_40130_V	I_PR_40130_Q	I_SA_40130_Q	I_SA_40130_V	I_FC_40130_V	I_FU_40130_V	
40200	MD	TC	Citrus fruits	I_A_40200_TA	I_A_40200_IR	I_A_40200_EN	I_A_40200_GM	I_OV_40200_V	I_CV_40200_V	I_PR_40200_Q	I_SA_40200_Q	I_SA_40200_V	I_FC_40200_V	I_FU_40200_V	
40210	MD	TC	- of which oranges	I_A_40210_TA	I_A_40210_IR	I_A_40210_EN	I_A_40210_GM	I_OV_40210_V	I_CV_40210_V	I_PR_40210_Q	I_SA_40210_Q	I_SA_40210_V	I_FC_40210_V	I_FU_40210_V	

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
40230	MD	TC	- of which lemons	I_A_40230_TA	I_A_40230_IR	I_A_40230_EN	I_A_40230_GM	I_OV_40230_V	I_CV_40230_V	I_PR_40230_Q	I_SA_40230_Q	I_SA_40230_V	I_FC_40230_V	I_FU_40230_V	
40310	MD	TC	Table olives	I_A_40310_TA	I_A_40310_IR	I_A_40310_EN	I_A_40310_GM	I_OV_40310_V	I_CV_40310_V	I_PR_40310_Q	I_SA_40310_Q	I_SA_40310_V	I_FC_40310_V	I_FU_40310_V	
40320	MD	TC	Olives for oil production (sold in the form of fruit)	I_A_40320_TA	I_A_40320_IR	I_A_40320_EN	I_A_40320_GM	I_OV_40320_V	I_CV_40320_V	I_PR_40320_Q	I_SA_40320_Q	I_SA_40320_V	I_FC_40320_V	I_FU_40320_V	
40330	MD	TC	Olive oil	I_A_40330_TA	I_A_40330_IR	I_A_40330_EN	I_A_40330_GM	I_OV_40330_V	I_CV_40330_V	I_PR_40330_Q	I_SA_40330_Q	I_SA_40330_V	I_FC_40330_V	I_FU_40330_V	
40340	MD	TC	Olive by-products					I_OV_40340_V	I_CV_40340_V	I_PR_40340_Q	I_SA_40340_Q	I_SA_40340_V	I_FC_40340_V	I_FU_40340_V	
40411	MD	TC	Wine with protected designation of origin (PDO)	I_A_40411_TA	I_A_40411_IR	I_A_40411_EN	I_A_40411_GM	I_OV_40411_V	I_CV_40411_V	I_PR_40411_Q	I_SA_40411_Q	I_SA_40411_V	I_FC_40411_V	I_FU_40411_V	
40412	MD	TC	Wine with protected geographical indication (PGI)	I_A_40412_TA	I_A_40412_IR	I_A_40412_EN	I_A_40412_GM	I_OV_40412_V	I_CV_40412_V	I_PR_40412_Q	I_SA_40412_Q	I_SA_40412_V	I_FC_40412_V	I_FU_40412_V	
40420	MD	TC	Other wines	I_A_40420_TA	I_A_40420_IR	I_A_40420_EN	I_A_40420_GM	I_OV_40420_V	I_CV_40420_V	I_PR_40420_Q	I_SA_40420_Q	I_SA_40420_V	I_FC_40420_V	I_FU_40420_V	
40430	MD	TC	Grapes for table use	I_A_40430_TA	I_A_40430_IR	I_A_40430_EN	I_A_40430_GM	I_OV_40430_V	I_CV_40430_V	I_PR_40430_Q	I_SA_40430_Q	I_SA_40430_V	I_FC_40430_V	I_FU_40430_V	
40440	MD	TC	Grapes for raisins	I_A_40440_TA	I_A_40440_IR	I_A_40440_EN	I_A_40440_GM	I_OV_40440_V	I_CV_40440_V	I_PR_40440_Q	I_SA_40440_Q	I_SA_40440_V	I_FC_40440_V	I_FU_40440_V	
40451	MD	TC	Grapes for wine with protected designation of origin (PDO)	I_A_40451_TA	I_A_40451_IR	I_A_40451_EN	I_A_40451_GM	I_OV_40451_V	I_CV_40451_V	I_PR_40451_Q	I_SA_40451_Q	I_SA_40451_V	I_FC_40451_V	I_FU_40451_V	
40452	MD	TC	Grapes for wine with protected geographical indication (PGI)	I_A_40452_TA	I_A_40452_IR	I_A_40452_EN	I_A_40452_GM	I_OV_40452_V	I_CV_40452_V	I_PR_40452_Q	I_SA_40452_Q	I_SA_40452_V	I_FC_40452_V	I_FU_40452_V	
40460	MD	TC	Grapes for other wines	I_A_40460_TA	I_A_40460_IR	I_A_40460_EN	I_A_40460_GM	I_OV_40460_V	I_CV_40460_V	I_PR_40460_Q	I_SA_40460_Q	I_SA_40460_V	I_FC_40460_V	I_FU_40460_V	

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
Code	(***)	(**)													
40470	MD	TC	Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm					I_OV_40470_V	I_CV_40470_V	I_PR_40470_Q	I_SA_40470_Q	I_SA_40470_V	I_FC_40470_V	I_FU_40470_V	
40480	MD	TC	Vine by-products (marc, lees)					I_OV_40480_V	I_CV_40480_V	I_PR_40480_Q	I_SA_40480_Q	I_SA_40480_V	I_FC_40480_V	I_FU_40480_V	
40500	MD	TC	Nurseries	I_A_40500_TA	I_A_40500_IR	I_A_40500_EN	I_A_40500_GM	I_OV_40500_V	I_CV_40500_V			I_SA_40500_V	I_FC_40500_V	I_FU_40500_V	
40600	MD	TC	Other permanent crops	I_A_40600_TA	I_A_40600_IR	I_A_40600_EN	I_A_40600_GM	I_OV_40600_V	I_CV_40600_V			I_SA_40600_V	I_FC_40600_V	I_FU_40600_V	
40610	MD	TC	- of which Christmas trees	I_A_40610_TA	I_A_40610_IR	I_A_40610_EN	I_A_40610_GM	I_OV_40610_V	I_CV_40610_V			I_SA_40610_V	I_FC_40610_V	I_FU_40610_V	
40700	MD	TC	Permanent crops under glass or high accessible cover	I_A_40700_TA	I_A_40700_IR	I_A_40700_EN	I_A_40700_GM	I_OV_40700_V	I_CV_40700_V			I_SA_40700_V	I_FC_40700_V	I_FU_40700_V	
40800	MD	TC	Growth of young plantations						I_CV_40800_V						
50100	MD	TC	Unutilised agricultural land	I_A_50100_TA											
50200	MD	TC	Wooded area	I_A_50200_TA											
50210	MD	TC	- of which short rotation coppices	I_A_50210_TA	I_A_50210_IR	I_A_50210_EN	I_A_50210_GM	I_OV_50210_V	I_CV_50210_V			I_SA_50210_V	I_FC_50210_V	I_FU_50210_V	
50900	MD	TC	Other land (land occupied by buildings, farmyards, tracks, ponds, quarries, infertile land, rock, etc.)	I_A_50900_TA											
60000	MD	TC	Cultivated mushrooms	I_A_60000_TA	I_A_60000_IR	I_A_60000_EN	I_A_60000_GM	I_OV_60000_V	I_CV_60000_V	I_PR_60000_Q	I_SA_60000_Q	I_SA_60000_V	I_FC_60000_V	I_FU_60000_V	
90100	MD	TC	Receipts from renting out agricultural land	I_A_90100_TA								I_SA_90100_V			

Crop	Missing data code	Type of crop code		Area				Opening valuation	Closing valuation	Production	Sales			Farm household consumption and benefits in kind	Farm use
				Description	Total area	of which is irrigated	of which is used for energy crops				of which is used for GMO	Value	Value		
90200	MD	TC	Compensation by crop insurance not allocable to specific crops									I_SA_90200_V			
90300	MD	TC	Crop by-products other than from olives and vine					I_OV_90300_V	I_CV_90300_V	I_PR_90300_Q	I_SA_90300_Q	I_SA_90300_V	I_FC_90300_V	I_FU_90300_V	
90310	MD	TC	Straw					I_OV_90310_V	I_CV_90310_V	I_PR_90310_Q	I_SA_90310_Q	I_SA_90310_V	I_FC_90310_V	I_FU_90310_V	
90320	MD	TC	Sugar beet tops					I_OV_90320_V	I_CV_90320_V	I_PR_90320_Q	I_SA_90320_Q	I_SA_90320_V	I_FC_90320_V	I_FU_90320_V	
90330	MD	TC	Other by-products					I_OV_90330_V	I_CV_90330_V	I_PR_90330_Q	I_SA_90330_Q	I_SA_90330_V	I_FC_90330_V	I_FU_90330_V	
90900	MD	TC	Other	I_A_90900_TA	I_A_90900_IR	I_A_90900_EN	I_A_90900_GM	I_OV_90900_V	I_CV_90900_V			I_SA_90900_V	I_FC_90900_V	I_FU_90900_V	

Category of crop		Notes		
Code	Description			
Cereals for the production of grain (including seeds)		Cereals harvested dry for grain.		
10110	Common wheat and spelt		<p>Excludes cereals and maize harvested green for animal feed (including silage). They are to be recorded under ► 'Other fodder plants harvested green' ► Categories 10921 – 'Green maize' or 10923 – 'Other plants harvested green but not mentioned elsewhere' respectively.</p>	
10120	Durum wheat			
10130	Rye and winter cereal mixtures (maslin)	Includes mixtures of rye and other cereals sown in the autumn (maslin).		
10140	Barley			
10150	Oats and spring cereal mixtures (mixed grain other than maslin)	Includes mixtures of oats and other cereals sown in the spring.		
10160	Grain maize and corn-cob mix	<p>Excludes sweet corn cobs for human consumption (to be registered under ► 'Fresh vegetables, melons and strawberries' ► Category 10734 – 'Sweet corn').</p> <p>For more information on the products to be included in this category, see 'Integrated farm statistics manual' published by Eurostat in 2020, classification code C1500T.</p>		
10170	Rice			
10190	Triticale, sorghum and other cereals n.e.c. (buckwheat, millet, canary seed, etc.)	<p>Includes cereals harvested dry for grain and not recorded under previous items (buckwheat, millet, canary seed, etc.).</p> <p>Includes quinoa.</p>		
Dried pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)		<p>Crops sown and harvested mainly for their protein content.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • Leguminous crops harvested green (e.g. lucerne/alfalfa, clover) are to be recorded in ► 'Other fodder plants harvested green' ► Category 10922 – 'Leguminous plants'. • Leguminous crops grown as vegetables (e.g. green beans, peas) are to be recorded in ► 'Fresh vegetables, melons and strawberries' under both ► Categories 10711 – 10720 and ► Categories 10731 – 10790. • Oil protein crops (e.g. soya) are to be recorded under ► 'Industrial crops' in the appropriate Category (e.g. ► Category 10606 – 'Soya'). 		
10210	Field peas, beans and sweet lupins			
10220	Lentils, chickpeas and vetches	Includes also chickling vetch.		
10290	Other protein crops			
Roots and Tubers				
10300	Potatoes (including early potatoes and seed potatoes)	Includes early and seed potatoes (i.e. propagation material).		
10310	- of which potatoes for starch	To be entered if details are available in the holding's accounts.		
10390	- of which other potatoes			

Category of crop		Notes
Code	Description	
10400	Sugar beet (excluding seed)	<p>Excludes seeds and seedlings.</p> <p>The quantity is to be entered net of tops. Sugar beet tops are to be recorded under ► Category 90320 – 'Sugar beet tops'.</p> <p>If beet pulp is used as feeding stuff on the farm, its value should be included in sugar beet sales and also as cost (in ► Table H – "Inputs" ► Categories 2010 – 'Purchased concentrated feedstuffs for grazing stock (equines, ruminants)' for dried pulp or 2020 – 'Purchased coarse fodder for grazing stock (equines, ruminants)' for fresh pulp.</p> <p>If beet pulp is not used on the farm but sold (e.g. to the sugar beet industry or other farms), its value should be included only in the value of beet sales.</p>
10500	Other root crops, fodder beet and fodder plants of the <i>Brassicaceae</i> family, grown for the root or the stem, and other fodder root and tuber crops n.e.c.	<p>Includes mangolds, swedes, fodder carrots, fodder turnips, forage kale, half-sugar mangolds, fodder parsnips other fodder roots and brassicas.</p> <p>Includes rutabaga, Jerusalem artichoke, yam and manioc when used for fodder (if they are used for human consumption, enter under appropriate category in ► 'Fresh vegetables, melons and strawberries').</p> <p>Excludes seed crops.</p> <p>The quantity and value of forage sold off the farm is to be indicated under ► Group of information SA – 'Sales' ► Columns Q – 'Quantity' and V – 'Value' respectively.</p> <p>The value of forage used as feeding stuff for livestock can be indicated when marketable under ► Group of information FU – 'Farm use' ► Column V – 'Value'. If indicated, the same amount is also to be entered as cost of feeding stuff produced on the farm (see ► Table H).</p>
Industrial crops		<p>Crops that are normally not sold directly for consumption because they need to be industrially processed prior to final use.</p> <p>Includes seeds for herbaceous oil seed crops.</p> <p>Excludes seeds and seedlings for fibre plants, hops, tobacco and other industrial plants. They are to be recorded under ► Category 11000 – 'Arable land seed and seedlings'.</p>
10601	Tobacco	► Column Q – 'Quantity' is to be recorded in 100 kg of dried leaves or dried leaf equivalent.
10602	Hops	► Column Q – 'Quantity' is to be recorded in 100 kg of dried flowers.
10603	Cotton	► Column Q – 'Quantity' is to be recorded in 100 kg of unginned fibre.
10604	Rape and turnip rape seeds	Crops grown for the production of oil, harvested as dry grains.
10605	Sunflower seed	Crops harvested as dry grains.
10606	Soya	Crops harvested as dry grains.
10607	Oil flax (Linseed)	Varieties grown for producing oil, harvested as dry grains.
10608	Other oil seed crops n.e.c.	<p>Other crops grown for their oil content, harvested as dry grains, which are not mentioned elsewhere.</p> <p>Includes mustard, poppy, safflower (carthamus), sesame seed, earth almond, peanuts, pumpkins for oil, flax other than fibre flax if not recorded under ► Category 10607.</p>
10609	Fibre flax	Varieties grown for producing fibre.
10610	Hemp	
10611	Other fibre crops n.e.c.	<p>Other plants grown for their fibre content, not mentioned elsewhere.</p> <p>Includes jute, abacamanila, sisal, kenaf, fibre flax and hemp if not recorded under ► Categories 10609 and 10610 respectively.</p>

Category of crop		Notes	
Code	Description		
10612	Aromatic, medicinal and culinary plants	Plants or parts of plants for pharmaceutical purposes, perfume manufacture or human consumption. <u>Unlike in the Council Regulation (EC) 868/2008, this Category excludes chicory (to be registered under ► Category 10690 - 'Other industrial crops not mentioned elsewhere') and tea and coffee (to be registered under ►Category 40600 -'Other permanent crops').</u> Includes brier if used a medical or culinary plant, unless used as ornamental plant (►Category 10810).	
10613	Sugar cane		
10690	Energy and other industrial crops n.e.c.	Includes chicory for processing (roasting or inulin) and miscanthus. Use the specific code for energy and other industrial crops if they exist in the farm return, this one if for energy crops not mentioned elsewhere. Excludes chicory for fresh consumption (to be registered under ► Category 10790 - 'Other vegetables').	
Fresh vegetables, melons and strawberries of which:		This category also includes pineapple, sweet corn and leguminous crops grown as vegetables (e.g. green beans, peas). Includes vegetables grown for roots, bulbs or tubers (e.g. Jerusalem artichokes, sweet potatoes, yam, manioc, turnips and swedes for human consumption). Excludes potatoes and mushrooms which are to be recorded under ► Categories 10300 and 60000 respectively. Pineapple and other crops which are grown as perennial crops and which are not covered by SO coefficients for the three groups below, should be reported with the groups where they are included for SO coefficients (e.g. pineapple in 40115 if covered there for SO). Rules for data recording described in ► 'Type of crop' code to be used carefully.	
Fresh vegetables, melons and strawberries – Outdoor or under low (not accessible) protective cover:			
10711	Fresh vegetables (including melons) and strawberries – Open field	Outdoor or under low (not accessible) protective cover.	Crops grown in rotation with field scale crops (in case of strawberries, no crop rotation is necessary). The harvested production is generally used for industrial processing rather than directly for fresh consumption.
10712	Fresh vegetables (including melons) and strawberries – Market gardening		Crops grown under short rotation with other horticultural crops, with almost continuous occupation of the land and several harvests per year. The harvested production is generally used for fresh consumption rather than industrial processing.
Under high cover:			
10720	Fresh vegetables (including melons) and strawberries under glass or high accessible cover	Crops grown under shelter (greenhouses, permanent frames, accessible plastic tunnels) during the whole or for the predominant part of the growing season. Crops grown in <i>not accessible</i> plastic tunnels, under cloches or portable frames are not considered as crops under shelter, but as outdoor ► Categories 10711 - 'Open field' and 10712 - 'Market gardening'. In the case of multi-storey greenhouses, only the basic area is counted.	
Details for all sub-categories of 'Fresh vegetables (including melons) and strawberries':			
10731	Cauliflower and broccoli	To be entered if details available in the holding's accounts Enter products irrespective of their final form.	
10732	Lettuce		
10733	Tomatoes		
10734	Sweet corn		Sweet corn cobs for human consumption.
10735	Onions		
10736	Garlic		
10737	Carrots		
10738	Strawberries		

Category of crop		Notes
Code	Description	
10739	Melons	<p>Excludes water melons (to be registered under ► Category 10790).</p> <p>Includes chicory for fresh consumption, but chicory for processing (roasting or inulin) should be registered under ► Category 10690.</p> <p>Includes other fresh vegetables not mentioned elsewhere, including asparagus, pineapples, water melons and leguminous crops grown as vegetables.</p>
10790	Other vegetables	
Flowers and ornamental plants (excluding nurseries)		<p>Includes production of flower bulbs.</p> <p>Excludes nurseries (to be entered under ► Category 40500 - 'Nurseries').</p> <p>For production and sales, quantity is not recorded (► Column Q - 'Quantity').</p> <p>For area, enter the basic area (see ► Group of information A - 'Area').</p> <p>Rules for data recording described in ► 'Type of crop' code to be used carefully.</p>
10810	Flowers and ornamental plants (excluding nurseries) - outdoor	Outdoor or under low (not accessible) protective cover
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	To be entered if details available in the holding's accounts.
10840	Cut flowers and flower buds	
10850	Flowering and ornamental plants	
Plants harvested green		<p>All "green" arable crops intended for animal feed and/or renewable energy production, grown in rotation with other crops and occupying the same parcel for less than five years (annual or multi-annual fodder crops).</p> <p>Includes cereals, industrial plants and other arable land crops harvested and/or used green (including dried hay).</p> <p>Excludes fodder roots and brassicas (to be registered under ► Category 10500).</p>
10910	Temporary grasses and grazings	<p>Grass plants for grazing, hay or silage included as a part of a normal crop rotation, lasting at least one crop year and less than five years.</p> <p>Includes mixtures of predominantly grass plants and other forage crops, grazed, harvested green or as dried hay (see also instructions in ► Categories 30100 and 30200).</p>
Other plants harvested green		
10921	Green maize	All forms of maize not harvested for grain (whole cob, parts of or whole plant).

Category of crop		Notes
Code	Description	
10922	Leguminous plants harvested green	Leguminous plants grown and harvested green as the whole plant mainly for forage. Includes various species of clover (annual or perennial – e.g. crimson, red, white, Egyptian, Persia, different types of Lucerne/alfalfa) and other leguminous plants grown for fodder (e.g. sainfoin, sweet clover, vetches, vetch, trefoil, melilot, sweet lupins, serradella, fenugreek, sulla).
10923	Other plants and cereals harvested green n.e.c.	Other arable crops intended mainly for animal fodder, harvested green, not mentioned elsewhere. Includes annual crops: cereals, ray grasses, sorghum, certain graminaceous plants (e.g. meadow grass), plants belonging to other families (the cruciferous), plants not mentioned elsewhere (e.g. rape, the California bluebell), if harvested green.
Seeds and seedlings and other arable land crops		
11000	Seed and seedlings	Includes seeds and seedlings of vegetables, flowers, horticultural plants and arable crops other than cereals, dry pulses, potatoes and oilseed crops (i.e. grass and forage legume seeds are thus included under ► Category 11000).
11100	Other arable land crops	Includes arable crops not mentioned elsewhere and typically of low economic importance.
Fallow land		
11200	Fallow land	Includes all arable land included in the crop rotation system, whether worked or not, but with no intention to produce a harvest for the duration of a crop year. It also comprises all areas of arable land maintained in good agricultural and environmental conditions as set out in Article 6 of Council Regulation (EC) No 73/2009 if there was no intention to produce a harvest for the duration of a crop year.
Kitchen gardens		
20000	Kitchen gardens	Includes arable and permanent crops land devoted to the cultivation of agricultural products intended for self-consumption by the holder and his/her household, normally separated off from the rest of the agricultural land, and recognisable as kitchen gardens. Excludes pleasure gardens (e.g. parks and lawns which are to be recorded under ► Category 50900 – 'Other land').
Permanent grassland		Land used permanently (for five years or more) to grow herbaceous forage crops, through cultivation (sown) or naturally (self-seeded), and that is not included in the crop rotation on the holding. The land can be used for grazing or mown for silage, hay or used for renewable energy production.
30100	Pasture and meadow,	Includes grassland grown for 5 The value of hay and/or grass

Category of crop		Notes	
Code	Description		
	excluding rough grazings	years or more on cultivated land. Excludes pastures and meadow not in use (to be registered under ► Category 50100 - 'Unutilised agricultural land').	sold off the farm is to be registered under ► Group of information SA - 'Sales', ► Column V - 'Value'.
30200	Rough grazings	Includes low yielding permanent grassland (generally uncultivated and not-fertilised land, including scrub, used as poor quality pasture). Excludes rough grazing land not in use (to be registered under ► Category 50100 - 'Unutilised agricultural land').	The value of hay and/or grass used as feeding stuff for livestock can be indicated when marketable under ► Group of information FU - 'Farm use', ► Column V - 'Value'. If indicated, the same amount is also to be registered under costs of feeding stuff produced on the farm (► Table H).
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	Areas of permanent grassland and meadows no longer used for production purposes which, in line with Regulation (EC) No 73/2009 or, where applicable, the most recent legislation, are maintained in good agricultural and environmental condition and are eligible for financial support. Only area is to be recorded.	
	Permanent crops	Crops not grown in rotation, other than permanent grassland, which occupy the soil for a long period and yield crops over several years. ► Categories 40101 - 40480 excludes crops grown under shelter (to be recorded under ► Category 40700 'Permanent crops under glass'). For young plantations, see ► Category 40800 - 'Growth of young plantations'. Excludes crops which are usually treated as vegetables, ornamental or industrial plants even if they are permanent (e.g. asparagus, roses, decorative shrubs cultivated for their blossom or leaves, strawberries, hops, miscanthus). The area of permanent crops shall be included from the year they are planted even though they are not yet in production. The area no longer in production (abandoned) is to be recorded under ► Categories 50100 - 'Unutilised agricultural land' or 50200 'Wooded area'.	
	Fruit species, of which:	Enter products irrespective of their final form or use.	
40101	Pome fruits	Pome fruits such as apples, pears, quinces or medlars.	
40111	- of which apples	Due to a limited number of subcategories, the sum of subcategories' values might be less than the values in the main category.	
40112	- of which pears		
40102	Stone fruits	Stone fruits, such as peaches and nectarines, apricots, sweet and sour cherries, plums and other stone fruits not elsewhere classified.	
40113	- of which peaches and nectarines	Due to a limited number of subcategories, the sum of subcategories' values might be less than the values in the main category.	
40115	Fruit from subtropical and tropical climate zones	Includes fruit tree plantations which are traditionally cropped in subtropical or tropical climates for producing fruits such as: annona, pineapple, avocado, banana, lychee, papaya, mango, guava, passion fruit, figs, other fruits of woody plants (e.g. dates, persimmons and pomegranate), prickly pear and kiwi. May include pineapple if the respective Standard Output coefficient for "Fruit of subtropical climate zones" includes it.	
40120	Berries (excluding strawberries)	Berry plantations which are traditionally cropped both in temperate and subtropical climates for producing berries. Includes black currant, red and white currants, raspberries, gooseberries, blackberries, blueberries, cranberries etc. Mulberry tree, elderberry and sea-buckthorn are also included. Excludes strawberries (to be recorded under ► Category 10738 - 'Strawberries').	
40130	Nuts	Nut tree plantations which are traditionally cropped in temperate and subtropical climates. Includes walnuts, hazelnuts, almonds, dulcis, chestnuts and other nuts not otherwise specified (e.g. pine-seeds, pistachio nuts).	
	Citrus plantations	Plantations of citrus species.	
40200	Citrus fruits	Oranges, small citrus fruits, lemons, limes, pomelos, grapefruits and other citrus fruits	

Category of crop		Notes	
Code	Description		
		Includes tangerines, mandarins, clementines (formerly recorded under ► Category 40200).	
40210	- of which oranges	Excludes bitter oranges (to be recorded under ► Category 40200)	
40230	- of which lemons	Due to a limited number of subcategories, the sum of subcategories' values might be less than the values in the main category.	
Olive plantations		Plantations of <i>Olea europea</i> L.	
40310	Table olives	In Column Q – 'Quantity', enter the quantity of olive fruit.	Plantations of varieties grown for producing table olives. Includes olives in brine.
40320	Olives for oil production (sold in the form of fruit)		Olive plantations grown for oil production but sold as fruit.
40330	Olive oil	In Column Q – 'Quantity', enter the quantity of oil.	
40340	Olive by-products		
Vineyards		Plantations of <i>Vitis vinifera</i> L. or of crossings between <i>Vitis vinifera</i> and other species of the genus <i>Vitis</i>	
40411	Wine with protected designation of origin (PDO)	Production is to be entered in hectolitres or equivalent hectolitres of wine (see ► Group of information PR – 'Production', ► Column Q – 'Quantity').	Wine from grape varieties normally grown for the production of wines with a protected designation of origin (PDO) which comply with the requirements (i) of Article 93(1)(a) of Regulation (EU) No 1308/2013 of the European Parliament and of the Council or, where applicable, the most recent legislation and (ii) the corresponding national rules.
40412	Wine with protected geographical indication (PGI)		Wine from grape varieties normally grown for the production of wines with a protected geographical indication (PGI) which comply with the requirements (i) of Article 93(1)(b) of Regulation (EU) No 1308/2013 of the European Parliament and of the Council or, where applicable, the most recent legislation and (ii) the corresponding national rules.
40420	Other wines		Wine without a geographical indication (WWGI). Grape varieties normally grown for the production of wines other than PDO and PGI wines, including varietal wines.
40430	Grapes for table use	Production is to be entered in quintals (see ► Group of information PR – 'Production', ► Column Q – 'Quantity').	Grape varieties grown for the production of fresh grapes.
40440	Grapes for raisins		Grape varieties grown for the production of raisins.
40451	Grapes for wine with protected designation of origin (PDO)	Production is to be entered in hectolitres or equivalent hectolitres of wine (see ► Group of information PR – 'Production', ► Column Q – 'Quantity').	Grape varieties grown for the production of grapes for PDO wines. If grapes are processed into wine on the farm, their quantities should be recorded in ► Category 40411.
40452	Grapes for wine with protected geographical indication (PGI)		Grape varieties grown for the production of grapes for PGI wines. If grapes are processed into wine on the farm, their quantities should be recorded in ► Category 40412.

Category of crop		Notes
Code	Description	
40460	Grapes for other wines	Grapes for wine without a geographical indication (WWGI). Grape varieties grown for the production of grapes for wines other than PDO and PGI wines, including varietal wines. If grapes are processed into wine on the farm, their quantities should be recorded in ► Category 40420.
40470	Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm	Includes grape must, juice, brandy, vinegar and other products.
40480	Vine by-products (marc, lees)	Includes marc, lees and leaves.
Nurseries, other permanent crops, permanent crops under glass or high accessible cover and young plantations		
40500	Nurseries	<p>Includes plants grown in the open air for subsequent transplantation:</p> <ul style="list-style-type: none"> a) vine and root-stock nurseries; b) fruit tree and berries nurseries; c) ornamental nurseries; d) commercial nurseries of forest trees (excluding those for the holding's own requirements grown within woodland); e) trees and bushes for planting in gardens, parks, at the roads embankments (e.g. hedgerow plants, rose trees and other ornamental conifers), including in all cases their stocks and young seedlings. <p>For nurseries, no entry should be made in ► Group of information PR – 'Production'. However, entries for ► Group of information OV – 'Opening valuation' and CV – 'Closing valuation' should be recorded.</p> <p>Excludes tree nurseries in forests for farmhouse consumption (to be entered under ► Category 50200 – 'Wooded area').</p>
40600	Other permanent crops	<p>Includes osier willow, bamboo, rush, rattan, carob-tree, <u>tea</u>, <u>coffee</u> and <u>truffles</u>.</p> <p>Excludes asparagus (to be entered under ► Category 10790 – Other vegetables').</p>
40610	- of which Christmas trees	<p>Includes trees planted for commercial purposes as Christmas trees on the utilised agricultural area (i.e. outside woodland).</p> <p>Excludes Christmas tree plantations no longer maintained (to be registered under ► Category 50200 – 'Wooded area').</p>
40700	Permanent crops under glass or high accessible cover	
40800	Growth of young plantations	<p>Excludes tree nurseries in forests for farmhouse consumption (to be registered under ► Category 50200 – 'Wooded area').</p> <p>Enter only the value of the growth of young plantations not yet in full production in ► Group of information CV – 'Closing valuation', ► Column V – 'Value'. The growth is valued on the basis of the costs of the inputs used (recorded in ► Table H). This amount is also to be entered in ► Table D – 'Assets' ► Category 2010 – 'Biological assets – plants' ► Group of information IP – 'Investment/Purchase, before deduction of subsidies'. The purchase of bushes, young trees and seedlings (of permanent crops) is considered as investment and therefore it should be entered only in ► Table D.</p> <p>All other data (area, production, sales) concerning these crops are to be entered under the Categories corresponding to the particular crop (►Categories 40101 – 40700).</p>

Category of crop		Notes
Code	Description	
Other land		
50100	Unutilised agricultural land	<p>Area previously used as an agricultural area and, during the reference year of the survey, no longer worked for economic social or other reasons and which is not used in the crop rotation system, i.e. land where no agricultural use is intended.</p> <p>This land could be brought back into cultivation using the resources normally available on an agricultural holding.</p> <p>Excludes arable land not used for production as part of the rotation system (fallow land ► category 11200) and permanent grassland not used for production but eligible for the payment of subsidies (► Category 30300).</p> <p>Excludes pleasure gardens (e.g. parks and lawns which are to be recorded under ► Category 50900 – 'Other land').</p>
50200	Wooded area	<p>Includes areas covered with trees or forest shrubs, including poplar plantations inside or outside woods and forest-tree nurseries grown in woodland for the holding's own requirements, as well as forest facilities (e.g. forest roads, storage depots for timber).</p> <p>Excludes walnut and chestnut trees grown for their fruit (► Category 40130); other plantations of non-forest trees and osieries (► Category 40600); areas of isolated trees, small groups or lines of trees (► Category 50900); parks (► Category 50900); pleasure gardens (parks and lawns) (► Category 50900); permanent grassland (► Categories 30100, 30200 and 30300); unutilised agricultural land (► Category 50100); commercial forest-tree nurseries, whether in woodland or outside, as well as non-commercial forest-tree nurseries for the holding's own requirements grown outside woodland (► Category 40500) and commercial areas of the Christmas trees planted outside wooded area, on the agricultural land (► Category 40610).</p> <p>Enter only the area in ► Group of information A – 'Area'. This area is excluded from the utilised agricultural area (UAA) of the holding (► Table B) but it is included in the total area (defined as the sum of areas provided in ► Table I).</p> <p>Valuations should be entered in ► Table D, ► Category 5010 – 'Forest land including standing timber'.</p>
50210	- of which short rotation coppices	<p>Includes wooded areas managed for growing wooded plants, where the rotation period is 20 years or less, e.g. Salix, poplars and eucalyptus.</p>
50900	Other land (land occupied by buildings, farmyards, tracks, ponds, quarries, infertile land, rock, etc.)	<p>Includes areas belonging to the agricultural holding which constitute neither utilised agricultural area, unutilised agricultural area nor wooded area (i.e. buildings, roadways, marshland, heaths, pleasure gardens - parks and lawns).</p>
60000	Cultivated mushrooms	<p>Excludes truffles (to be recorded under ► Category 40600 – 'Other permanent crops').</p> <p>Area: total area of all successive crops (defined as basic area x number of complete harvests) in square meters. This area is excluded from the UAA of the holding.</p> <p>Example: if the farm uses 200 m² for cultivating mushrooms and has 4 complete harvests during the year, the area to be entered should be equal to 800 m².</p>

Category of crop		Notes	
Code	Description		
Other products and receipts		Liaison agencies should provide supplementary information if large amounts are entered below.	
90100	Receipts from renting out agricultural land	<p>Includes only receipts from renting out agricultural land.</p> <p>Includes land ready for sowing leased to others (formerly recorded under ► Category 11300).</p> <p>Even if the land is rented out for free, area should be reported in ► Group of information A – 'Area'.</p>	
90200	Compensation by crop insurance not allocable to specific crops	<p>Includes compensation from private insurance for loss of current production, if it cannot be allocated to a particular crop.</p>	
90300	Crop by-products other than from olives and vine	<p>Excludes olive by-products (to be recorded under ► Category 40340) and vine by-products (to be recorded under ► Category 40480).</p>	
90310	Straw	To be entered if details available in the holding's accounts.	Straw used as bedding is to be recorded under ► Group of information FU – 'Farm use', ► Column V – 'Value'.
90320	Sugar beet tops		See ► Category 10400 – 'Sugar beet'.
90330	Other by-products		
90900	Other	<p>Includes:</p> <p>a) Rental value of employees' housing included in salaries and other wages in kind (see ► Table H – "Inputs", ► Category 1010 – 'Wages and social security costs for paid labour' for more information).</p> <p>b) The receipts of the hiring out of machinery (without farm labour force). If farm labour force is involved, it is considered as an Other Gainful Activity and should be recorded in Table L "OGA" as Contract work (► Category 2010).</p> <p>c) Payments from agricultural cooperatives related to the previous years' production.</p> <p>d) Grants from non-public sources that are directly related to the holding's activities. For example, payments from cooperatives to promote sustainable agriculture.</p> <p>Excludes compensation from public authorities (disaster payments) which are to be registered under ► Table M "Subsidies", ► Category 2810 – 'Disaster payments'; interest on liquid assets, which is recorded in Table L in category Other 'Other Gainful Activities' directly related to the farm in L_SA_9000_V.</p>	

Table I – Type of crop codes	
Code (**)	Description
0	<p>Not applicable. This code is to be used in the case of:</p> <ul style="list-style-type: none"> • Processed products (► Category 40470 – 'Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm'); • By-products (► Categories 40340 – 'Olive by-products', 40480 – 'Vine by-products (marc, leaves)', 90300 – 'Crop by-products other than from olives and vine' and the corresponding sub-Categories 90310 – 'Straw', 90320 – 'Sugar beet tops' and 90330 – 'Other by-products'); Stocks (i.e. stocks from the previous accounting year if the crop is not cultivated during the current year; • Unutilised agricultural land (► Category 50100 – ' Unutilised agricultural land'), Other land (► Category 50900 – 'Other land'), receipts from renting out agricultural land (► Category 90100 – ' Receipts from renting out agricultural land '), compensation by crop insurance not allocable to specific crops (► Category 90200 – ' Compensation by crop insurance not allocable to specific crops ').
1	<p>Field scale crops – main crop, combined crop. This Category includes:</p> <ul style="list-style-type: none"> • Single crops – 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; • Crop which remains longest in the ground in the case of crops grown successively in the course of the accounting year on a given area; • 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 of them; <p>Fresh vegetables, melons and strawberries grown in open field (► Category 10711 – 'Open field').</p>
2	<p>Field scale crops – follow up crop(s). This Category comprises crops grown in succession during the accounting year on a given area and not regarded as main crops.</p>
3	<p>Open ground market garden crops and flowers. This Category includes:</p> <ul style="list-style-type: none"> • Fresh vegetables, melons and strawberries grown in market gardens in the open (► Category 10712 – 'Market gardening'); • Open-grown flowers and ornamental plants (► Category 10810 – 'Outdoor or under low (not accessible) protective cover'); <p>Crops in not accessible plastic tunnels.</p>
4	<p>Crops under accessible protective cover. This Category comprises:</p> <ul style="list-style-type: none"> • Fresh vegetables, melons and strawberries under shelter (► Category 10720 – 'Under glass or under other (accessible) protective cover'); • Flowers and ornamental plants (annual or perennial) under shelter (► Category 10820 – 'Under glass or under other (accessible) protective cover'); • Permanent crops under shelter (► Category 40700 – 'Permanent crops under glass or under other (accessible) protective cover). <p>Not accessible plastic tunnels, cloches and portable frames are not considered as shelter (see ► 'Type of crop' – code 3).</p>

To see the allowed missing data and type of crop codes per category, please consult the Variable metadata specifications document on CIRCABC, available in the FADN-FSDN Public Information group in the Library section, the the folder FADN/Instructions for the Form and Layout of the Farm Return..

Table I - Missing data codes	
Code (***)	Description
0	No data missing: This code is entered when no data are missing – both the area and the production are recorded if allowed by the regulation.
1	No entry area. This code should be entered when the area covered by a crop cannot be reported although foreseen by the regulation, for example in the case of: <ul style="list-style-type: none"> • Sales of marketable crop products purchased as standing crops; • Crops coming from land rented for a period of less than one year on an occasional basis.
2	No entry production. This code should be entered for the crops when the actual production quantity cannot be determined, although it is foreseen by the regulation, because of the conditions of sale or use or when there is no actual production. For example: sales of marketable crop products purchased as standing crops; fallow land whether subject or not to the payment of subsidies; fodder plants, pastures when grazed; crop failure due to bad weather; green crops produced and used on farm if it is not possible to estimate the production quantity.
4	No entry area and production. This code should be entered when the area cannot be reported and there is no actual production or the actual production cannot be determined in quintals (or hectolitres for wine and wine-related products).even if foreseen by the regulation.

The information on crop production, including crops used for renewable energy 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 row. The content of the table is defined by selecting a 'Category of crop' code (*), 'Type of crop' code (**) and 'Missing data' code (***). The same crop categories with different type of crop and/or missing data codes should be registered in separate rows.

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.

Crops purchased as standing crops should be registered under the relevant category but no data is to be entered for ► Group of information A – 'Area'. The same applies for areas rented for less than one year on an occasional basis. If the renting is renewed from year to year, the area is to be entered in ► Table B "Type of occupation", ► Category 20 – 'Rented UAA'.

GROUPS OF INFORMATION IN TABLE I

Table I has seven rows containing the groups of information. These are area (A), opening valuation (OV), closing valuation (CV), production (PR), sales (SA), farm household consumption and benefits in kind (FC) and farm use (FU).

Table I has six columns, namely the total area (TA), the area which is irrigated (IR), the area which is used for energy crops (EN), the area which is used for the production of GMO crops (GM), the quantity of production (Q) and the value (V). Only specific columns are to be entered for a given group of information, as detailed below:

Group of information		Columns					
		Total area	of which is irrigated	of which is used for energy crops	of which is used for GMO	Quantity	Value
		TA	IR	EN	GM	Q	V
A	Area					-	-
OV	Opening valuation	-	-	-	-	-	
CV	Closing valuation	-	-	-	-	-	
PR	Production	-	-	-	-		-
SA	Sales	-	-	-	-		
FC	Farm household consumption and benefits in kind	-	-	-	-	-	
FU	Farm use	-	-	-	-	-	

The table below summarizes accounting principles for each group of information and column.

A	Area	<p>Enter only columns 'Total area' (TA), the area which is irrigated (IR), the area which is used for energy crops (EN) and the area which is used for the production of GMO crops (GM).</p> <p>Area is to be indicated in ares (100 ares = 1 hectare), except for mushrooms where area is defined as the total area of all successive crops in square meters (see ► Category 60000).</p> <p>Enter the basic or Utilised Agricultural Area (UAA= the equivalent area occupied for the complete accounting year) of the crop.</p> <p>Combined crops: the area given is the share of the UAA occupied by the crop on a pro rata basis.</p> <p>For irrigated/energy/genetically modified crops, enter the relevant area in each of the corresponding columns.</p> <p>Examples:</p> <p>1) Area corresponding to a genetically modified energy crop grown on 1 hectare of irrigated land should be registered as follows:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>(in ares)</th> <th>TA</th> <th>IR</th> <th>EN</th> <th>GM</th> </tr> </thead> <tbody> <tr> <td>Area</td> <td>100</td> <td>100</td> <td>100</td> <td>100</td> </tr> </tbody> </table> <p>2) Area corresponding to a crop grown on 1 hectare of which 50% were used for energy production and both types of crops (non GMO and GMO) were produced on 70% of irrigated land should be recorded as follows:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>(in ares)</th> <th>TA</th> <th>IR</th> <th>EN</th> <th>GM</th> </tr> </thead> <tbody> <tr> <td>Area</td> <td>100</td> <td>70</td> <td></td> <td>50</td> </tr> </tbody> </table>	(in ares)	TA	IR	EN	GM	Area	100	100	100	100	(in ares)	TA	IR	EN	GM	Area	100	70		50
(in ares)	TA	IR	EN	GM																		
Area	100	100	100	100																		
(in ares)	TA	IR	EN	GM																		
Area	100	70		50																		

3) A crop grown on 1 hectare of which 50% used for GM production. Within no GM production, 30% used for energy production. Half of these 30% (of no GM devoted to EN part of crop) was cultivated on irrigated land while only 40% on no GM no energy production was grown on irrigated land. Regarding GM production, it was fully used for renewable energy production but 60% were produced on irrigated land.

(in ares)	TA	IR	EN	GM
Area	100	51,5 (7,5+14+30)	60 (15+50)	50

Sub-Categories of 'Fresh vegetables, melons and strawberries' and 'Flowers and ornamental plants (excluding nurseries):

- For ► sub-categories 10731 – 10790 and 10830 – 10850, the total cropped areas of each of the successive crops are recorded;
- The Utilised Agricultural Area (UAA) is entered under the parent ► Categories 10711, 10712, 10720 and 10810 and 10820;
- Where successive crops are cultivated, the sum of the areas of ► sub-categories 10731 – 10790 and 10830 – 10850 will be equal or greater than the sum of the UAA of the parent ► Categories 10711, 10712, 10720 and 10810 and 10820.

Example:

A holding cultivates under shelter two crops during the same accounting year:

- Cauliflower: one harvest of 80 ares;
- Tomatoes: two harvests in the same field. The first harvest of tomatoes occupies 500 ares the second harvest occupies 80% of this area (400 ares).

Under ► subcategory 10731 – 'Cauliflower, broccoli', 80 ares are to be recorded for area.

Under ► subcategory 10733 – 'Tomatoes', 900 ares are to be registered: 500 ares (1st harvest) + 400 ares (2nd harvest).

Under the parent ► Category 10720 – 'Under glass or under other (accessible) protective cover', 580 ares are to be recorded: 80 ares of UAA (cauliflower) + 500 ares of UAA (tomatoes).

No area is entered for:

- Processed products (► Category 40470 – 'Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm');
- By-products (► Categories 40340 – 'Olive by-products', 40480 – 'Vine by-products (marc, leaves), 90300 – 'Crop by-products other than from olives and vine' and the corresponding sub-categories 90310 – 'Straw', 90320 – 'Sugar beet tops' and 90330 – 'Other by-products');
- Crops purchased as standing crops;
- Crops from land rented for less than one year on an occasional basis.

OV Opening valuation

Enter only value (V) of products in stocks at the beginning of the accounting year. This includes standing crops (all that have not been harvested yet) The products should be valued at farm-gate prices on the day of valuation. Standing crops should be valued at fair value.

The opening value of stocks should also be registered in Table D 'Inventories' in case of stocks for further processing or sales, or to Table D Biological assets – plants in case of plants intended for further production such as nurseries and Christmas trees.

The opening value of standing crops (as any other product) should be registered in Table D "Assets" too but only once, either as biological assets or as inventories. Besides, they cannot be both at the same time to avoid

		<p>double counting. Either they are intended for the process of production which will in time lead to obtaining produce (harvest), and not for an immediate sale – Table D 'Biological assets' then. Or they are close to or ready for harvesting of (the production process has ended) and thus they are intended for sale, as standing crop for example – then they are Table D 'Inventories'.</p> <p>Excludes stocks of forage crops purchased as animal feed given that ► Table I covers only crops produced by a holding. These purchased forage crops are to be recorded as inputs in ► Table H "Inputs" ► Categories 2010 – 2040 (the part of stocks that was used in the production process) and/or in ► Table D "Assets" ► Category 1040 – 'Inventories' (the part of stocks that has not yet been used in the production process).</p>
CV	Closing valuation	<p>Enter only the value (V) of products in stocks at the end of the accounting year. This includes standing crops (all that have not been harvested yet) The products should be valued at farm-gate prices on the day of valuation. Standing crops should be valued at fair value.</p> <p>For young plantations (see ► Category 40800) only the increase (growth) in value of the plantation should be entered in ► Table I.</p> <p>The closing value of stocks should also be registered in Table D 'Inventories' in case of stocks for further processing or sales, or to Table D 'Biological assets' – plants in case of plants intended for further production such as young plantations, nurseries and Christmas trees.</p> <p>The closing value of standing crops (as any other product) should be registered in Table D "Assets", too but only once, either as biological assets or as inventories. Besides, they cannot be both at the same time to avoid double counting. Either they are intended for the process of production which will in time lead to obtaining produce (harvest), and not for an immediate sale – Table D 'Biological assets' then. Or they are close to or ready for harvesting of (the production process has ended) and thus they are intended for sale, as standing crop for example – then they are Table D 'Inventories'.</p> <p>Excludes stocks of forage crops purchased as animal feed given that ► Table I covers only crops produced by a holding. These purchased forage crops are to be recorded as inputs in ► Table H "Inputs" ► Categories 2010 – 2040 (the part of stocks that was used in the production process) and/or in ► Table D "Assets" ► Category 1040 – 'Inventories' (the part of stocks that has not yet been used in the production process).</p>
PR	Production	<p>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).</p> <p>These quantities should be indicated in quintals (100 kg) with the exception of wine and wine-related products (► Categories 40411 – 40420 and 40451 – 40480), which are expressed in hectolitres. The production is to be recorded in hectolitres or hectolitres equivalent using the coefficients fixed according to Commission Regulation (EC) No 436/2009 (article 15). Note that the production of by-products (categories 40480, 90300 and 90330) should be recorded in quintals, too. When, because of the conditions of sale, actual production quantity cannot be determined, the missing data code 2 should be entered.</p> <p>Includes the production used for processing as other gainful activities directly related to the farm.</p> <p>No production is entered for:</p> <ul style="list-style-type: none"> • Other vegetables (► Category 10790) • Flowers and ornamental plants (► Categories 10810 – 10850); • Kitchen gardens (► Category 20000); • Permanent grassland no longer used for production purposes and eligible for payment of subsidies (► Category 30300);

		<ul style="list-style-type: none"> • Nurseries (▶ Category 40500); • Other permanent crops, Permanent crops under glass (▶ Categories 40600 – 40700); • Growth of young plantations (▶ Category 40800); • Other land (▶ Categories 50100 – 50900); • Receipts (▶ Categories 90100, 90200 and 90900).
SA	Sales	<p>Enter both the quantity of sales (Q) and the value of sales (V) of products in stock at the start of the accounting year and/or harvested during the year.</p> <p>The value of sales is defined as all returns received and due to be paid from product sale transactions during the accounting year. This value is entered:</p> <ul style="list-style-type: none"> • Without addition of any grants and subsidies (these are to be entered in ▶ Table M "Subsidies" in the appropriate category of coupled support payments ▶ Categories 23111 - 2490); • Without deduction of marketing costs (to be entered under ▶ Table H "Inputs" in the appropriate Category ▶ Categories 4010 – 4090) and taxes (▶ Table E "Quotas and other rights" ▶ Group of information TX – 'Taxes'). <p>Products sold off the farm and repurchased by the farm (e.g. sugar beet pulp) should be entered under both, sales (here, in ▶ Table I "Crops") and costs (▶ Table H "Inputs").</p> <p>Receipts from occasional letting of fodder areas should be registered in the value of sales (V) for relevant product categories.</p> <p>Any compensation payment for the loss of production should be included in the total for sales of the product concerned. If the compensation cannot be allocated to any particular crop, it should be registered under ▶ Category 90200 – 'Compensation by crop insurance not allocable to specific crops'.</p> <p>Additional payments that farmers receive from agricultural cooperatives in current accounting year should be included in the total for sales of the product concerned. In some cases, if the actual sales price was higher, farmers may receive additional payment next year. These amounts shall be registered in Table I as sales in Category 90900 in the year when received. Following this approach, the amounts received will be considered in the calculation of the farms output but they will not influence the output of the single crop with data related to the previous years' production.</p> <p>No quantity is entered for:</p> <ul style="list-style-type: none"> • Other vegetables (▶ Category 10790) • Flowers and ornamental plants (▶ Categories 10810 – 10850); • Kitchen gardens (▶ Category 20000); • Permanent grassland no longer used for production purposes and eligible for payment of subsidies (▶ Category 30300); • Nurseries (▶ Category 40500); • Other permanent crops, Permanent crops under glass (▶ Categories 40600 – 40700); • Growth of young plantations (▶ Category 40800); • Other land (▶ Categories 50100 – 50900); • Receipts (▶ Categories 90100, 90200 and 90900).
FC	Farm household consumption and benefits in kind	<p>Enter only the value (V) of the products consumed by the holder's household and/or the products used for payments in kind for goods and services (including remuneration in kind).</p> <p>Excludes crop products produced by a holding and used for farm tourism (to be registered under ▶ Group of information FU – 'Farm use').</p> <p>The products are valued at farm-gate prices.</p>

FU	Farm use	<p>Enter 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 as well as inputs used to increase assets (also added to ►Table D 'Investment').</p> <p>This includes:</p> <ul style="list-style-type: none"> • Animal feed – the 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 marketable product in the region and for the year under consideration. The products concerned are valued at the farm-gate prices. The value of grazed pasture and meadows is to be estimated as well; • Seeds and seedlings (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 farm tourism).
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2.10. Table J. LIVESTOCK PRODUCTION

Animal		Animals owned by the farmer whether present on the farm or not				Animals present whether owned or not	Animals typically present on the farm at any given moment	Purchases		Sales								Farmhouse consumption		Farm use	
		Opening valuation		Closing valuation		Average number	Reference number			Total		o.w. for slaughtering		o.w. for further rearing / breeding		o.w. unknown destination					
Code	Description	N	V	N	V	A	N	N	V	N	V	N	V	N	V	N	V	N	V	N	V
100	Equidae	J_OV_100_N	J_OV_100_V	J_CV_100_N	J_CV_100_V	J_AN_100_A	J_RN_100_N	J_PU_100_N	J_PU_100_V	J_SA_100_N	J_SA_100_V	J_SS_100_N	J_SS_100_V	J_SR_100_N	J_SR_100_V	J_SU_100_N	J_SU_100_V	J_FC_100_N	J_FC_100_V	J_FU_100_N	J_FU_100_V
210	Bovine animals, less than one year old, male and female	J_OV_210_N	J_OV_210_V	J_CV_210_N	J_CV_210_V	J_AN_210_A	J_RN_210_N	J_PU_210_N	J_PU_210_V	J_SA_210_N	J_SA_210_V	J_SS_210_N	J_SS_210_V	J_SR_210_N	J_SR_210_V	J_SU_210_N	J_SU_210_V	J_FC_210_N	J_FC_210_V	J_FU_210_N	J_FU_210_V
220	Male bovine animals, 1 to less than 2 years old	J_OV_220_N	J_OV_220_V	J_CV_220_N	J_CV_220_V	J_AN_220_A	J_RN_220_N	J_PU_220_N	J_PU_220_V	J_SA_220_N	J_SA_220_V	J_SS_220_N	J_SS_220_V	J_SR_220_N	J_SR_220_V	J_SU_220_N	J_SU_220_V	J_FC_220_N	J_FC_220_V	J_FU_220_N	J_FU_220_V
230	Heifers, 1 to less than 2 years old	J_OV_230_N	J_OV_230_V	J_CV_230_N	J_CV_230_V	J_AN_230_A	J_RN_230_N	J_PU_230_N	J_PU_230_V	J_SA_230_N	J_SA_230_V	J_SS_230_N	J_SS_230_V	J_SR_230_N	J_SR_230_V	J_SU_230_N	J_SU_230_V	J_FC_230_N	J_FC_230_V	J_FU_230_N	J_FU_230_V
240	Male bovine animals, 2 years old and over	J_OV_240_N	J_OV_240_V	J_CV_240_N	J_CV_240_V	J_AN_240_A	J_RN_240_N	J_PU_240_N	J_PU_240_V	J_SA_240_N	J_SA_240_V	J_SS_240_N	J_SS_240_V	J_SR_240_N	J_SR_240_V	J_SU_240_N	J_SU_240_V	J_FC_240_N	J_FC_240_V	J_FU_240_N	J_FU_240_V
251	Breeding heifers	J_OV_251_N	J_OV_251_V	J_CV_251_N	J_CV_251_V	J_AN_251_A	J_RN_251_N	J_PU_251_N	J_PU_251_V	J_SA_251_N	J_SA_251_V	-	-	J_SR_251_N	J_SR_251_V	J_SU_251_N	J_SU_251_V	J_FC_251_N	J_FC_251_V	J_FU_251_N	J_FU_251_V
252	Heifers for fattening	J_OV_252_N	J_OV_252_V	J_CV_252_N	J_CV_252_V	J_AN_252_A	J_RN_252_N	J_PU_252_N	J_PU_252_V	J_SA_252_N	J_SA_252_V	J_SS_252_N	J_SS_252_V	-	-	J_SU_252_N	J_SU_252_V	J_FC_252_N	J_FC_252_V	J_FU_252_N	J_FU_252_V
261	Dairy cows	J_OV_261_N	J_OV_261_V	J_CV_261_N	J_CV_261_V	J_AN_261_A	J_RN_261_N	J_PU_261_N	J_PU_261_V	J_SA_261_N	J_SA_261_V	J_SS_261_N	J_SS_261_V	J_SR_261_N	J_SR_261_V	J_SU_261_N	J_SU_261_V	J_FC_261_N	J_FC_261_V	J_FU_261_N	J_FU_261_V
262	Buffalo dairy cows	J_OV_262_N	J_OV_262_V	J_CV_262_N	J_CV_262_V	J_AN_262_A	J_RN_262_N	J_PU_262_N	J_PU_262_V	J_SA_262_N	J_SA_262_V	J_SS_262_N	J_SS_262_V	J_SR_262_N	J_SR_262_V	J_SU_262_N	J_SU_262_V	J_FC_262_N	J_FC_262_V	J_FU_262_N	J_FU_262_V
269	Non-dairy cows	J_OV_269_N	J_OV_269_V	J_CV_269_N	J_CV_269_V	J_AN_269_A	J_RN_269_N	J_PU_269_N	J_PU_269_V	J_SA_269_N	J_SA_269_V	J_SS_269_N	J_SS_269_V	J_SR_269_N	J_SR_269_V	J_SU_269_N	J_SU_269_V	J_FC_269_N	J_FC_269_V	J_FU_269_N	J_FU_269_V
311	Breeding female sheep	J_OV_311_N	J_OV_311_V	J_CV_311_N	J_CV_311_V	J_AN_311_A	J_RN_311_N	J_PU_311_N	J_PU_311_V	J_SA_311_N	J_SA_311_V	J_SS_311_N	J_SS_311_V	J_SR_311_N	J_SR_311_V	J_SU_311_N	J_SU_311_V	J_FC_311_N	J_FC_311_V	J_FU_311_N	J_FU_311_V
319	Other sheep	J_OV_319_N	J_OV_319_V	J_CV_319_N	J_CV_319_V	J_AN_319_A	J_RN_319_N	J_PU_319_N	J_PU_319_V	J_SA_319_N	J_SA_319_V	J_SS_319_N	J_SS_319_V	J_SR_319_N	J_SR_319_V	J_SU_319_N	J_SU_319_V	J_FC_319_N	J_FC_319_V	J_FU_319_N	J_FU_319_V
321	Breeding female goats	J_OV_321_N	J_OV_321_V	J_CV_321_N	J_CV_321_V	J_AN_321_A	J_RN_321_N	J_PU_321_N	J_PU_321_V	J_SA_321_N	J_SA_321_V	J_SS_321_N	J_SS_321_V	J_SR_321_N	J_SR_321_V	J_SU_321_N	J_SU_321_V	J_FC_321_N	J_FC_321_V	J_FU_321_N	J_FU_321_V
329	Other goats	J_OV_329_N	J_OV_329_V	J_CV_329_N	J_CV_329_V	J_AN_329_A	J_RN_329_N	J_PU_329_N	J_PU_329_V	J_SA_329_N	J_SA_329_V	J_SS_329_N	J_SS_329_V	J_SR_329_N	J_SR_329_V	J_SU_329_N	J_SU_329_V	J_FC_329_N	J_FC_329_V	J_FU_329_N	J_FU_329_V
410	Piglets, live weight of under 20 kg	J_OV_410_N	J_OV_410_V	J_CV_410_N	J_CV_410_V	J_AN_410_A	J_RN_410_N	J_PU_410_N	J_PU_410_V	J_SA_410_N	J_SA_410_V	J_SS_410_N	J_SS_410_V	J_SR_410_N	J_SR_410_V	J_SU_410_N	J_SU_410_V	J_FC_410_N	J_FC_410_V	J_FU_410_N	J_FU_410_V
420	Breeding sows, live weight 50 kg and over	J_OV_420_N	J_OV_420_V	J_CV_420_N	J_CV_420_V	J_AN_420_A	J_RN_420_N	J_PU_420_N	J_PU_420_V	J_SA_420_N	J_SA_420_V	J_SS_420_N	J_SS_420_V	J_SR_420_N	J_SR_420_V	J_SU_420_N	J_SU_420_V	J_FC_420_N	J_FC_420_V	J_FU_420_N	J_FU_420_V
491	Pigs for fattening	J_OV_491_N	J_OV_491_V	J_CV_491_N	J_CV_491_V	J_AN_491_A	J_RN_491_N	J_PU_491_N	J_PU_491_V	J_SA_491_N	J_SA_491_V	J_SS_491_N	J_SS_491_V	J_SR_491_N	J_SR_491_V	J_SU_491_N	J_SU_491_V	J_FC_491_N	J_FC_491_V	J_FU_491_N	J_FU_491_V
499	Other pigs	J_OV_499_N	J_OV_499_V	J_CV_499_N	J_CV_499_V	J_AN_499_A	J_RN_499_N	J_PU_499_N	J_PU_499_V	J_SA_499_N	J_SA_499_V	J_SS_499_N	J_SS_499_V	J_SR_499_N	J_SR_499_V	J_SU_499_N	J_SU_499_V	J_FC_499_N	J_FC_499_V	J_FU_499_N	J_FU_499_V
510	Poultry - broilers	J_OV_510_N	J_OV_510_V	J_CV_510_N	J_CV_510_V	J_AN_510_A	J_RN_510_N	J_PU_510_N	J_PU_510_V	J_SA_510_N	J_SA_510_V	J_SS_510_N	J_SS_510_V	J_SR_510_N	J_SR_510_V	J_SU_510_N	J_SU_510_V	J_FC_510_N	J_FC_510_V	J_FU_510_N	J_FU_510_V
520	Laying hens	J_OV_520_N	J_OV_520_V	J_CV_520_N	J_CV_520_V	J_AN_520_A	J_RN_520_N	J_PU_520_N	J_PU_520_V	J_SA_520_N	J_SA_520_V	J_SS_520_N	J_SS_520_V	J_SR_520_N	J_SR_520_V	J_SU_520_N	J_SU_520_V	J_FC_520_N	J_FC_520_V	J_FU_520_N	J_FU_520_V
530	Other poultry	J_OV_530_N	J_OV_530_V	J_CV_530_N	J_CV_530_V	J_AN_530_A	J_RN_530_N	J_PU_530_N	J_PU_530_V	J_SA_530_N	J_SA_530_V	J_SS_530_N	J_SS_530_V	J_SR_530_N	J_SR_530_V	J_SU_530_N	J_SU_530_V	J_FC_530_N	J_FC_530_V	J_FU_530_N	J_FU_530_V
610	Breeding female rabbits	J_OV_610_N	J_OV_610_V	J_CV_610_N	J_CV_610_V	J_AN_610_A	J_RN_610_N	J_PU_610_N	J_PU_610_V	J_SA_610_N	J_SA_610_V	J_SS_610_N	J_SS_610_V	J_SR_610_N	J_SR_610_V	J_SU_610_N	J_SU_610_V	J_FC_610_N	J_FC_610_V	J_FU_610_N	J_FU_610_V

699	Other rabbits	J_OV_699_N	J_OV_699_V	J_CV_699_N	J_CV_699_V	J_AN_699_A	J_RN_699_N	J_PU_699_N	J_PU_699_V	J_SA_699_N	J_SA_699_V	J_SS_699_N	J_SS_699_V	J_SR_699_N	J_SR_699_V	J_SU_699_N	J_SU_699_V	J_FC_699_N	J_FC_699_V	J_FU_699_N	J_FU_699_V
700	Bees	J_OV_700_N	J_OV_700_V	J_CV_700_N	J_CV_700_V	J_AN_700_A	J_RN_700_N	J_PU_700_N	J_PU_700_V	J_SA_700_N	J_SA_700_V	-	-	-	-	-	-	J_FC_700_N	J_FC_700_V	J_FU_700_N	J_FU_700_V
900	Other animals	-	J_OV_900_V	-	J_CV_900_V	-	-	-	J_PU_900_V	-	J_SA_900_V	-	-	-	-	-	-	-	J_FC_900_V	-	J_FU_900_V

CATEGORIES OF LIVESTOCK

Code	Description	Notes	
100	Equidae	Includes race- and riding horses, donkeys, mules, hinnies etc.	
210	Bovine animals less than 1 year old, male and female	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Categories 210 to 252 and 269 also include the corresponding categories of buffaloes and female buffaloes (also named water buffalo, bovine from the genus Bubalus).</p>	Includes calves usually slaughtered for veal meat
220	Male bovine animals, 1 to less than 2 years old		
230	Heifers, 1 to less than 2 years old		Excludes female bovine animals which have calved.
240	Male bovine animals, 2 years old and over		Includes bulls for breeding.
251	Breeding heifers		Female bovine animals two years old or more which have not yet calved and which are intended for breeding.
252	Heifers for fattening		Female bovines of two years or more, <u>not</u> intended for breeding, which have not yet calved.
261	Dairy cows		Female bovines which have calved (including those less than two years old) and are exclusively or principally kept to produce milk for human consumption or for processing into dairy products. Includes dual purpose cows and dairy cows after their final lactation (cull cows).
262	Buffalo dairy cows		Female water 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 water buffalo's cows after their final lactation (cull cows).
269	Non-dairy cows		<ul style="list-style-type: none"> Female bovine animals which have calved (including those less than two years old), and are exclusively or principally kept for production of calves ("suckler" cows). Cows for work Includes Non-dairy cull cows (whether or not fattened before slaughter). Excludes dual purpose cows (► category 261).
311	Breeding female sheep		Female sheep one year old or more intended for breeding.
319	Other sheep	Sheep which are not under category 311. Includes rams for breeding	
321	Breeding female goats	Female goats one year old or more intended for breeding.	
329	Other goats	Goats other than breeding females (► category 321). Includes males for breeding	
410	Piglets, live weight of under 20 kg	Pigs of less than 20 kg live weight.	

Code	Description	Notes
420	Breeding sows, live weight 50 kg and over	Breeding sows of 50 kg or more, excluding cull sows (► category 499)
491	Pigs for fattening	Pigs for fattening of 20 kg or more, excluding boars and cull sows (► category 499).
499	Other pigs	Pigs of 20 kg live weight or more excluding breeding sows (► category 420) and pigs for fattening (► category 491). Includes boars and cull sows.
510	Poultry - broilers	Table chickens. Excludes chicks (► category 900), laying hens and cull hens (► category 520).
520	Laying hens	Includes pullets (young hens which have not yet begun to lay), cull hens and breeding cocks for laying hens. Excludes chicks (► category 900).
530	Other poultry	Ducks (domestic animals of sp. <i>Anas</i> and <i>Cairina moschata</i>), turkeys (domestic animals of sp. <i>Meleagris</i>), geese, guinea fowl (<i>Numida meleagris</i> dom.), ostriches (<i>Struthio camelus</i>), quails (<i>Coturnix</i> sp.), pheasants (<i>Phasianus</i> sp.), pigeons (<i>Colombinae</i> sp.). Includes breeding females and breeding males (excluding for laying hens: ► category 520). Excludes pullets (► category 520), chicks (► category 900), animals raised in confinement for hunting purposes and not for producing meat.
610	Rabbits, breeding females	
699	Other rabbits	All other rabbits except breeding females.
700	Bees	Enter number of occupied hives kept for the production of honey (as ► Group of Information Average Number). Each colony (swarm) of bees is recorded as one hive.
900	Other animals	Any production livestock not mentioned elsewhere in this section such as chicks, deer, fish for fish farming, bison, working dog, camels, wild pigs. Reporting of fish in Table J is envisaged by Commission Implementing Regulation (EU) 2015/220 whereas IFS follows a different approach. At the same time, recreational fishing should be registered in ► Table L, category 2020. Includes also ponies and other animals used for farm tourism. Excludes <ul style="list-style-type: none"> • Products of other animals (► Table K category 900). • All animals related to activities classified under 01.49 of NACE Rev. 2 (Raising of other animals), except: ostriches and emu (► category 530), rabbits (► categories 610 or 699), bee-keeping and production of honey and beeswax (► category 700). <p>Excluded are for example:</p> <ul style="list-style-type: none"> - raising and breeding of insects, - raising and breeding of fur animals other than rabbits - operation of worm farms, land mollusc farms, snail farms,

Code	Description	Notes
		<ul style="list-style-type: none"> - raising of silk worms, production of silk worm cocoons, - raising and breeding of pet animals (cats and dogs, birds, such as parakeets, hamsters, etc.). <p>Information on these activities should be recorded in Table L "OGA" as Other OGA (▶category 9000).</p>

GROUPS OF INFORMATION AND COLUMNS IN TABLE J

Groups of Information																	
Animals owned by the farmer whether present on the farm or not		Animals present whether owned or not		Animals typically present on the farm at any given moment		Purchases PU		Sales				Farmhouse consumption FC		Farm use FU			
Opening valuation OV	Closing valuation CV	Average AN	Reference number RN	Total SA	o.w. for slaughtering SS			o.w. for further rearing / breeding SR	o.w. unknown destination SU								
Columns																	
Number N	Value V	Number N	Number N	Number N	Value V	Number N	Value V	Number N	Value V	Number N	Value V	Number N	Value V	Number N	Value V	Number N	Value V

				Number N	Value V	
Animals owned by the farmer	whether present on the farm or not	Opening valuation	OV	Belonging to the holding at the beginning of the accounting year.	In heads or in number of occupied beehives, expressed to two decimal places. The use of decimals allows reporting of different uses of each part of a cut animal. Not to be provided for the other animals (►code 900).	Determined at fair value less estimated point-of-sale costs on the day of valuation.
		Closing valuation	CV	Belonging to the holding at the end of the accounting year.		
Animals present on the	whether owned or not	Average number	AN	One head of livestock = the presence of one animal on the holding for one year. Animals present for less than one year are assigned the relevant fraction of a head.	Number A	-
					Expressed in heads or in number of occupied	

				Number N	Value V	
farm				<p>The average number can be determined either by means of periodical inventories or by the recording of arrivals and departures.</p> <p>Includes animals raised or fattened under contract (► Table K, category 1100), animals under pension regime and animals taken or given into agistment contract (► Table K, category 1200) are included for the period of the year during which they are present on the holding. Only Average Number is recorded but not values.</p> <p>Animals under contract do not belong to the holding and 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.</p>	<p>beehives, expressed to two decimal places.</p> <p>Not to be provided for the other animals (► code 900).</p> <p>Please note that unlike in the previous farm return, the average number is not multiplied by 10, because it is possible now to use decimal fractions in reporting data.</p>	
Animals typically present on the farm		Reference number	RN	<p>The reference number is the number of animals typically present on the farm in the accounting year. It is used to calculate the standard output of the holding and its economic size in exceptional cases, and only in such cases it can be reported. Contrary to the average number (AN) which should always be reported, 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). Reporting the reference number indicates an exceptional situation.</p>	<p>Number N</p> <p>The number of livestock should be indicated in heads or in number for beehives, expressed to two decimal places. This information should not be provided for the other animals (category 900).</p> <p>The data relating to the reference number may be provided in exceptional cases (e.g. disease on the holding, or culling for sanitary reason) as from the accounting year 2022. The submission is voluntary.</p>	

			Number N	Value V
Purchases		PU	Livestock purchased during the accounting year.	Includes purchasing costs. Grants and subsidies are not deducted, but are specified in Table M "Subsidies" (►codes 4100 to 4900).
Sales	Total	SA	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. Preparation of products for the primary market is considered agricultural activity; only further processing is other gainful activity of the holding. It also includes compensation payments (e.g. insurance payments).	Expressed in heads or in number of occupied beehives. Although the Commission Implementing Regulation (EU) 2015/220 permits decimal numbers with up to two decimal places, an integer is expected in the groups PU and SR by nature of their content. Not to be provided for the other animals (►code 900).
	o.w. for slaughtering	SS	Livestock sold for slaughtering or sold after slaughtering on the farm. If the farm takes a part of a slaughtered animal for own consumption, decimal numbers can be used. Not to be provide for breeding heifers (►code 251), bees (►code 700) and other animals (►code 900).	
	o.w. for further rearing / breeding	SR	Livestock sold for which the destination is further rearing or breeding. Not to be provide for heifers for fattening (►code 252), bees (►code 700) and other animals (►code 900).	
	o.w. unknown destination	SU	Livestock sold for which the destination is unknown. Not to be provide for bees (►code 700) and other animals (►code 900).	
Farmhouse consumption		FC	Livestock consumed by the farm household or used for benefits in kind during the accounting year	Value to be determined at fair value.
Farm use		FU	Includes livestock used as inputs for a further processing in the context of other gainful activities on	

		Number N	Value V
	<p>the holding during the accounting year. This includes livestock used for:</p> <ul style="list-style-type: none"> - catering, tourism accommodation - processing of livestock into meat products and feed <p>Excludes the sales of livestock or of meat whether the animals are slaughtered on the farm or not (recorded under sales SA).</p> <p>This value is also recorded in Table H "Inputs" (►code 4070 'specific costs for meat processing and other animal products processing').</p>		

2.11. Table K. ANIMAL PRODUCTS AND SERVICES

Categories		Missing data	Opening valuation		Closing valuation		Production	Sales / Receipts		Farmhouse consumption		Farm use	
Code	Description	Code	Quantity	Value	Quantity	Value	Quantity	Quantity	Value	Quantity	Value	Quantity	Value
261	Cows' milk	MD	K_OV_261_Q	K_OV_261_V	K_CV_261_Q	K_CV_261_V	K_PR_261_Q	K_SA_261_Q	K_SA_261_V	K_FC_261_Q	K_FC_261_V	K_FU_261_Q	K_FU_261_V
262	Buffalo's cows' milk	MD	K_OV_262_Q	K_OV_262_V	K_CV_262_Q	K_CV_262_V	K_PR_262_Q	K_SA_262_Q	K_SA_262_V	K_FC_262_Q	K_FC_262_V	K_FU_262_Q	K_FU_262_V
311	Sheep's milk	MD	K_OV_311_Q	K_OV_311_V	K_CV_311_Q	K_CV_311_V	K_PR_311_Q	K_SA_311_Q	K_SA_311_V	K_FC_311_Q	K_FC_311_V	K_FU_311_Q	K_FU_311_V
321	Goat's milk	MD	K_OV_321_Q	K_OV_321_V	K_CV_321_Q	K_CV_321_V	K_PR_321_Q	K_SA_321_Q	K_SA_321_V	K_FC_321_Q	K_FC_321_V	K_FU_321_Q	K_FU_321_V
330	Wool	MD	K_OV_330_Q	K_OV_330_V	K_CV_330_Q	K_CV_330_V	K_PR_330_Q	K_SA_330_Q	K_SA_330_V	K_FC_330_Q	K_FC_330_V	K_FU_330_Q	K_FU_330_V
531	Eggs for human consumption (all poultry)	MD	K_OV_531_Q	K_OV_531_V	K_CV_531_Q	K_CV_531_V	K_PR_531_Q	K_SA_531_Q	K_SA_531_V	K_FC_531_Q	K_FC_531_V	K_FU_531_Q	K_FU_531_V
532	Eggs for hatching (all poultry)	MD	K_OV_532_Q	K_OV_532_V	K_CV_532_Q	K_CV_532_V	K_PR_532_Q	K_SA_532_Q	K_SA_532_V	-	-	K_FU_532_Q	K_FU_532_V
700	Honey and products of bee-keeping	MD	K_OV_700_Q	K_OV_700_V	K_CV_700_Q	K_CV_700_V	K_PR_700_Q	K_SA_700_Q	K_SA_700_V	K_FC_700_Q	K_FC_700_V	K_FU_700_Q	K_FU_700_V
800	Manure	MD	-	-	-	-	-	-	K_SA_800_V	-	-	-	-
900	Other animal products	MD	-	K_OV_900_V	-	K_CV_900_V	-	-	K_SA_900_V	-	K_FC_900_V	-	K_FU_900_V
1100	Contract rearing	MD	-	-	-	-	-	-	K_SA_1100_V	-	-	-	-
1200	Other animal services	MD	-	-	-	-	-	-	K_SA_1200_V	-	-	-	-

CATEGORIES OF ANIMAL PRODUCTS AND SERVICES

Code	Description	Notes
261	Cows' milk	Sales and valuations are before deduction of any super-levy (to be recorded in ► Table E, Group of Information TX, column T, category of quota code 10). Excludes milk suckled by calves.
262	Buffalo's cows' milk	
311	Sheep's milk	Excludes milk suckled by young animals.
321	Goat's milk	
330	Wool	Production is the quantity of raw wool.
531	Eggs for human consumption (all poultry)	Quantity is to be given in thousands of eggs.
532	Eggs for hatching (all poultry)	
700	Honey and products of bee-keeping	Honey, hydromel and other products and by-products of bee-keeping. Enter quantities as honey equivalent. Excludes wax (in category Other animal products ► code 900).
800	Manure	Manure for sale.
900	Other animal products	Stud fees, embryos, wax, goose or duck liver, milk of other animals, etc. Includes compensation payment (e.g. insurance payments) if it cannot be allocate to specific animal products (see ► instructions for Sales)
1100	Contract rearing	Amount of receipts from 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 Rearing and/or fattening under contract of livestock <i>owned</i> by the farmer are not considered as 'Contract rearing'. Under contract animals are not to be included in ► Table J - 'Opening or Closing Valuation'. The annual 'Average number of animals' reared under contract is to be entered in ► Table J, Group of information Average number AN, column A. See also the general instructions in ► Table J.
1200	Other animal services	Amount of receipts for other animal services (agistment, etc.) Includes compensation payment (e.g. insurance payments) if it cannot be allocated to specific animal services (see ► instructions for Sales)

GROUPS OF INFORMATION AND COLUMNS IN TABLE K

Missing data code	Groups of Information					
	Opening valuation	Closing valuation	Production	Sales / Receipts	Farmhouse consumption	Farm use
	OV	CV	PR	SA	FC	FU
	Columns					

	Quantity Q	Value V	Quantity Q	Value V	Quantity Q	Quantity Q	Value V	Quantity Q	Value V	Quantity Q	Value V
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To see the allowed missing data codes per category, please consult the Variable metadata specifications document on CIRCABC, available in the FADN-FSDN Public Information group in the Library section, the the folder FADN/Instructions for the Form and Layout of the Farm Return.

Table K - Missing data codes	
Code	
0	Is entered when no data are missing.
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	Should be entered when there are only stocks and no actual production.

			Quantity Q	Value V
Opening valuation	OV	Products in stock (storage) at the beginning of the accounting year, excluding livestock.	<p>Expressed in quintals (100 kg) except:</p> <ul style="list-style-type: none"> eggs (►codes 531 and 532) expressed in thousands <p>Not to be provided for:</p> <ul style="list-style-type: none"> manure (►code 800), other animals product (►code 900), contract rearing (►code 1100)other animal services (►code 1200). 	At fair value on the day of valuation.
Closing valuation	CV	Products in stock (storage) at the end of the accounting year, excluding livestock		
Production	PR	Quantities of animal products produced during the accounting year (excluding any losses). Includes the production used for processing as other gainful activities directly related to the farm. Excludes milk suckled by young animals (for ►codes 261, 262, 311, 321)		-
Sales	SA	Total of products sold during the accounting year, in stock at the start of the accounting year and produced during the year.		All returns <u>received</u> and <u>due to be paid</u> from product sale transaction during the accounting year. Includes: <ul style="list-style-type: none"> products sold and repurchased (e.g. skimmed milk): also to be

			Quantity Q	Value V
				<p>entered in Table H "Inputs" in the appropriate category (e.g. purchased feedstuffs ► codes 2010, 2030 or 2040; specific costs for OGA ► codes 4020 to 4090).</p> <ul style="list-style-type: none"> • compensation payments (e.g. insurance payments) for loss of production. <u>If it cannot be allocated</u> to a specific animal products or services it should be entered under ►code 900 "Other animal products" or code 1200 "Other animal services". • marketing costs, also to be entered in Table H "Inputs" ►code 2090 'Other specific livestock costs'. <p>Excludes grants and subsidies received for products during the accounting year, to be entered in Table M "Subsidies" in the appropriate category of coupled support payments (►codes between 23111 and 2490).</p> <p>The only information to be provided for: manure (►code 800), contract rearing (►code 1100) and other animal services (►code 1200).</p>
Farmhouse consumption	FC	Products of the holding in stock at the beginning of the accounting year and/or produced during the year, consumed by the holder's household during the year. Includes product used for payment in kind for labour and other goods and services. Not to be provided for "Eggs for hatching" (►code 532).		At fair value.
Farm use	FU	Products of the holding in stock at the beginning of the accounting year and/or produced during the year, used as inputs on the holding during the year:		At fair value.
				Also to be entered under farm costs in

			Quantity Q	Value V
		<ul style="list-style-type: none"> • animal feed: the holding's saleable products (products which are currently marketable) used. Milk suckled by young animals (for ► codes 261, 262, 311, 321) is not included. • products used for other gainful activities directly related to the farm: e.g. catering, tourism accommodation, further processing of milk in butter or cheese. 		Table H "Inputs" in the appropriate category (e.g. home-grown feedstuffs ► codes 2050 to 2070; specific costs for OGA ► codes 4020 to 4090).

2.12. Table L. OTHER GAINFUL ACTIVITIES DIRECTLY RELATED TO THE FARM

2.12.1. Definition

The definition of "Other Gainful Activities directly related to the farm" (OGA) is the same as established for the integrated farm statistics (Annex III to Commission Implementing Regulation (EU) 2021/2286¹) and in the Community typology for agricultural holdings (Annex II to Commission Delegated Regulation (EU) No 1198/2014² and Part A of Annex VII to Commission Implementing Regulation (EU) 2015/220³):

Other gainful activities directly related to the farm 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.

Non-agricultural (clearing snow, haulage work, landscape maintenance, etc.), as well as agricultural work using production means of the agricultural holding for other agricultural holdings is included. The farm work carried out by the labour force of one agricultural holding for another agricultural holding is excluded.

This definition follows, except in exceptional cases, the Statistical Classification of Economic Activities in the European Community ([NACE rev.2](#)) and the Manual of Economic Accounts for Agriculture and Forestry EAA/EAF 97 rev.1.1.

Gainful activities in this context mean active work, thus the following activities are **excluded** from OGA:

- pure financial investment,
- renting out the land or other farm's agricultural resources for diverse activities without being further involved in these activities. It is not considered as an OGA but as part of the agricultural activity of the holding.

All processing of a primary agricultural product to a processed secondary product on the holding (e.g. processing meat, making cheese, etc.), regardless of whether the raw material is produced on the holding or bought from outside are considered as OGA unless the processing is regarded as a part of agricultural activity. Wine processing and olive oil production are considered as agricultural activity unless the bought-in proportion of wine or olive oil is significant, in which case they become OGA.

2.12.2. Special rules

- **Products made out of wine**

According to the Economic Accounts for Agriculture and Forestry, **products made out of wine** including sparkling wine, aerated and semi-aerated, liquor wine, wine spirit, brandy, grape marc, raisin brandy⁴ are not considered as agricultural products and their production should therefore be considered as OGA. Based on data analysis and Member States survey, however, it appeared that in most MS there is nearly no other production than wine on the farm. Therefore the following rule has been agreed:

The processing of wine products will be considered as an agricultural activity as long as it is mainly based on grapes from the farm with rules agreed and summarised in paragraph below.

- **Shares of purchased products to produce wine and olive oil**

Processing wine and olive oil is considered as an agricultural activity unless the bought-in proportion of wine or olive oil is significant. **The significant level is defined as 10% or higher share in value.**

The 10% share of purchased products in value for wine and olive oil production may be modified in exceptional circumstances such as draught or natural disaster. **At the request of a Member State and in duly justified cases, the Commission services may authorise a derogation from the 10% ceiling when in a specific area it is a common practice to purchase a larger share of products. The request will be discussed at the EU FADN Committee meeting. The share of purchased inputs however may not exceed 33%.**

¹ Commission Implementing Regulation (EU) 2021/2286 of 16 December 2021 on the data to be provided for the reference year 2023 pursuant to Regulation (EU) 2018/1091 of the European Parliament and of the Council on integrated farm statistics as regards the list of variables and their description and repealing Commission Regulation (EC) No 1200/2009 (OJ L 458, 22.12.2021)

² Commission Delegated Regulation (EU) No 1198/2014 of 1 August 2014 supplementing Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union (OJ L 321, 7.11.2014)

³ 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 50J L 46, 19.2.2015, p. 1–106)

⁴ For details see Box 1 on Simplified description of vine products in the EU legislation at the end of this section

If the share of grapes and/or olives purchased for processing into wine or olive oil is 10% or more (in value), this activity is not considered an agricultural activity but an OGA directly related to the farm.

Rule for distinguishing agricultural activity and OGA in terms of share of purchased inputs:

Share of purchased products to be incorporated in further processing (in value)	For wine and olive oil	For other agricultural products (e.g. milk)
less than 10%	Agricultural activity	
10% or more	OGA directly related to the farm	

Example of recording when the purchased product's share is less than 10%:

Producing (PDO) wine based on less than 10% of purchased ingredients								
Table I Crops			Production		Sales		Farm use	
Category	Description	Q(hl)	Price €/hl	Q(hl)	V(€)	Q(hl)	V(€)	
40411	PDO quality wine	1 200	40	1 200	48 000	0	0	
Table H Inputs								
Category	Description	V(€)						
3090	Other specific crop costs	Input value						
4020	Specific costs for crop processing	0						

How to record when the share of purchased product is 10% or more?

When the share of the products purchased for further processing into wine or olive oil is 10% or more (in value) and the **derogations** do not apply:

- In Table I "Crop production", the full quantity (Q) of raw material (grapes or olives) produced on the farm is recorded in quantity, and the value of the production used for processing is recorded as farm use (V)
- In Table H "Inputs", the value of transfer (farm use) is recorded, together with the purchased ingredients, in category 4020 (Specific costs for crop processing)
- In the Table L "OGA", the value of the sales of processed products is recorded in category 1010 (Processing of crop products, excluding wine and olive oil) – despite its description which refers to the usual situation when production of wine and olive oil is regarded as agricultural activity.

Example of recording when there is 10% or more purchased product for processing:

Producing (PDO) wine based on more than 10% of purchased ingredients								
Table I Crops			Production		Sales		Farm use	
Category	Description	Q(hl)	Price €/hl	Q(hl)	V(€)	Q(hl)	V(€)	
40451	Grapes for PDO quality wine	1 200	40	0	0	1 200	48 000	
40411	PDO quality wine	0	0	0	0	0	0	
Table H Inputs								
Category	Description	V(€)						
4020	Specific costs for crop processing	57 600	20% purchased included					
Table L OGA					Sales			
Category	Description			V(€)				
1010	Processing of crop			57 600+sales margin				

- **Rules for farm shops**

1. **Only processed** products sold in the shops should be registered in the farm return. The trade with the farm's own produced raw agricultural products or first stage processing (skimmed-milk, slaughtered animals and first cuts) is an agricultural activity and should not be registered as OGA even if it is sold through the shop.

2. The majority of products sold in farm shops shall originate in the farm's own processed production and in such case they are defined as OGA directly related to the farm and included in FADN accounts. If **more than 50%** of the sales of products comes from products not produced on the farm, this activity is considered as an OGA not related to the farm (i.e. a retailing activity) and therefore excluded from FADN accounts.

3. To avoid double-counting, it is necessary to distinguish '**casual**' sale of products and sale through the farm shop. For example milk production is recorded in K_PR_261_Q, costs of processing milk into cheese are recorded in H_OS_4030_V and 'casual' sale (not through the shop) is recorded in L_SA_261_V. In case of **sale through the shop**, the costs of milk processing are recorded in H_OS_4090 and sales value of cheese is recorded in L_SA_9000_V.

Box 1: Simplified description of vine products in the EU legislation

Precise description can be found for wine, sparkling aerated and semi-aerated wine and liquor wine in Regulation (EU) No 1308/2013⁵ (annex VII, part II) and for wine spirit, brandy, grape marc, raisin brandy in Regulation (EU) 2019/787⁶ (annex I).

- wine: the product with an actual alcoholic strength of not less than 8.5% volume and not more than 15% volume obtained exclusively from the total or partial alcoholic fermentation of fresh grapes, whether or not crushed, or of grape must.

- sparkling, aerated and semi-aerated wine: the product which has an excess pressure, due to carbon dioxide in solution, of not less than 2.5 bar obtained from fresh grapes, grape must or wine, with an actual alcoholic strength of not less than 6% volume.

- liquor wine: the product with an actual alcoholic strength of not less than 15% volume and not more than 22% volume obtained from grape must in fermentation, wine, liquor wine to which has been added neutral alcohol wine or dried grape distillate, wine or dried grape distillate, etc.

- wine spirit, brandy, grape marc, raisin brandy: categories of spirit drinks based on vine products. 'Spirit drink' means an alcoholic beverage intended for human consumption having a minimum alcoholic strength of 15% vol obtained by the distillation of naturally fermented products, and/or their maceration in ethyl alcohol of agricultural origin and/or by the mixture of a spirit drink with one or more other spirit drinks, ethyl alcohol of agricultural origin or distillates of agricultural origin, other alcoholic beverages, drinks.

⁵ Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013)

⁶ Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 (OJ L 130, 17.5.2019)

TABLE L. OTHER GAINFUL ACTIVITIES DIRECTLY RELATED TO THE FARM

Structure of the table in a "traditional" format and labels of relevant data fields

Categories		Missing data	Opening valuation	Closing valuation	Production	Sales / Receipts	Farmhouse consumption	Farm use
Code	Description	Code	Value	Value	Quantity	Value	Value	Value
261	Processing of cow's milk	MD	L_OV_261_V	L_CV_261_V	L_PR_261_Q	L_SA_261_V	L_FC_261_V	L_FU_261_V
263	Processing of other animals' milk	MD	L_OV_263_V	L_CV_263_V	L_PR_263_Q	L_SA_263_V	L_FC_263_V	L_FU_263_V
900	Processing of meat or other animal products	MD	L_OV_900_V	L_CV_900_V		L_SA_900_V	L_FC_900_V	L_FU_900_V
1010	Processing of crop	MD	L_OV_1010_V	L_CV_1010_V		L_SA_1010_V	L_FC_1010_V	L_FU_1010_V
1020	Forestry and wood processing	MD	L_OV_1020_V	L_CV_1020_V		L_SA_1020_V	L_FC_1020_V	L_FU_1020_V
2010	Contractual work	MD				L_SA_2010_V		
2020	Tourism, accommodation, catering and other leisure activities	MD				L_SA_2020_V		
2030	Production of renewable energy	MD				L_SA_2030_V		
9000	Other "Other Gainful Activities" directly related to the farm	MD				L_SA_9000_V	L_FC_9000_V	L_FU_9000_V

TABLE L. OTHER GAINFUL ACTIVITIES - CATEGORIES OF OTHER GAINFUL ACTIVITIES DIRECTLY RELATED TO THE FARM

Categories		Notes
Code	Description	
261	Processing of cow's milk	<p>Sales and valuations are recorded before deduction of any super-levy. Excludes milk suckled by calves and milk from buffalos (change with respect to previous version).</p> <p>The principles are the following:</p> <ol style="list-style-type: none"> 1. In the table of animal products and services, the full quantity of raw material is recorded in K_PR_261_Q and the part of the production used for processing is recorded in the farm use in K_FU_261_Q; 2. In the table of inputs, the value of transfer is recorded, together with the purchased ingredients (see also section above on ' Shares of purchased products to produce wine and olive oil'), in specific costs categories for OGA in H_OS_4030_V; 3. In the table for OGA, the full quantity of raw material is recorded in L_PR_261_Q and the value of the sales of processed products is recorded in L_SA_261_V.
263	Processing of other animals' milk	<p>Processing of other animals' milk, e.g. buffalo's milk, sheep's milk, goat's milk.</p> <ol style="list-style-type: none"> 1. Production table K_PR_262 and/or 311 and/or 321_Q and K_PR_262 and/or 311 and/or 321_FU 2. Inputs table H_OS_4045_ K_PR_262 and/or 311 and/or 321_Q 3. OGA Table L_PR_263_Q and L_SA_263_V
900	Processing of meat or other animal products	<p>Processing of meat or other animal products. The principles are the following:</p> <ol style="list-style-type: none"> 1. No quantity is recorded in Table L for processing of meat or other animal products 2. Inputs table H_OS_4070_V <p>Corresponding to the value of farm use recorded in:</p> <ul style="list-style-type: none"> - Table K for animal products other than milk used for OGA directly related to the farm (wool, eggs, honey, other; that is, in terms of codes, total or part of: K_FU_330_V, K_FU_531_V, K_FU_532_V, K_FU_700_V, K_FU_900_V) - Table J for livestock used for a further processing in the context of OGA on the holding during the accounting year <ol style="list-style-type: none"> 3. OGA table L_SA_900_V <p>Excludes the trade of farm's own raw agricultural products or first stage processing (skimmed-milk, slaughtered animals and first cuts) that is considered an agricultural activity.</p>

Categories		Notes
Code	Description	
1010	Processing of crop	<p>Processing of crop products, excluding wine and olive oil. It includes alcohol other than from grapes, cider or perry.</p> <p>1. Production table any relevant code from Table I (I_CV_... - I_OV_...)</p> <p>2. Inputs table H_OS_4020_V</p> <p>3. OGA table L_SA_1010_V</p>
1020	Forestry and wood processing	<p>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.</p> <p>1. Production table any relevant code from Table I (I_CV_... - I_OV_...)</p> <p>2. Inputs table H_OS_4010_V</p> <p>3. OGA table L_SA_1020_V</p> <p>Forestry services provided by farm labour force and using farm equipment should be recorded in Table L ► category 2010 Contractual work.</p>
2010	Contractual work	<p>Contract work for others.</p> <p>Includes receipts from spreading manure produced by another farm for which this is manure disposal.</p> <p>Excludes hiring out of equipment of the holding without farm labour force or using only farm labour force in contract work that is not considered as OGA but as part of the agricultural activity and receipts should be recorded in Table I "Crops" in column SA 'Sales' ► category 90900 Other.</p>
2020	Tourism, accommodation, catering and other leisure activities	<p>Tourism, accommodation, catering and other leisure activities. They include rent from tourism (camping sites, cottages, riding facilities, hunting, fishing, etc.).</p>

Categories		Notes
Code	Description	
2030	Production of renewable energy	<p>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:</p> <ul style="list-style-type: none"> - the production of renewable energy for the holding's own use (should be excluded from the farm return), - renting out the land for the installation of wind turbines (should be excluded from the farm return), - the sales of raw material to another enterprise for the production of renewable energy (to be registered in Table I as part of the agricultural activity). <p>Agricultural area used for the installation of solar panels, wind turbines, etc., should be recorded as follows depending on the use of area:</p> <ul style="list-style-type: none"> - If the area is not used for agricultural production and does not benefit subsidies, it should be registered in Table I under relevant Other area codes. - If the area can be used for agricultural production (e.g., grazing around wind turbines), it should be registered as UAA in Table B and under proper category in Table I.

Categories		Notes
Code	Description	
9000	Other "Other Gainful Activities" directly related to the farm	<p>Other gainful activities directly related to the holding not mentioned elsewhere. It covers, for example:</p> <ul style="list-style-type: none"> - raising fur animals, care farming, - receipts from farm shops where the value of sale of farm's own processed products is higher than 50% of the total shop's sale, - interest received on liquid assets, - use of the agricultural holding buildings for the storage of caravans, boats and other objects for the part of the year but for agricultural purposes for the rest of the year, - renting out the agricultural holding buildings. <p>To include the use of buildings in Table L, these buildings have to fulfil the following conditions:</p> <ul style="list-style-type: none"> - be an agricultural resource, - be directly related to the holding, - have an economic impact of the holding, - it should be possible to separate its costs from the farm's overhead costs, - it is known that normally agricultural or OGA activities are performed there. <p>If one or more of these conditions are not met or the answer cannot be established with sufficient degree of confidence, then this building has to be excluded. If the agricultural holding's buildings are not used for agricultural production at all, the rent of such buildings is not considered directly related to the holding and is therefore excluded from other gainful activities directly related to the holding.</p> <p>In contrast to IFS, fish for fish farming and related receipts should be reported ► Table J, category 900 with costs registered in ► Table H, categories 2040 and 2070.</p>

To see the allowed missing data codes per category, please consult the Variable metadata specifications document on CIRCABC, available in the FADN-FSDN Public Information group in the Library section, in the folder FADN/Instructions for the Form and Layout of the Farm Return.

Table L - Missing data codes	
Code	
0	Is entered when no data are missing.
1	Should be entered in the case of production obtained by processing purchased livestock or animal or crops products.
2	Should be entered when the actual production cannot be determined in quintals because of the conditions of sale.
4	Should be entered when there are only stocks and no actual production.

Groups of information and Columns in Table L

Groups of information		Column										
Opening valuation (OV)	<p>The products in stock (storage) at the beginning of the accounting year for OV and at the end of the accounting year for CV.</p> <p>This information should not 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).</p>	Value (V)	Value of products should be determined at fair value less estimated point-of-sale costs on the day of valuation.									
Closing valuation (CV)				Production (PR)	<p>This information should only be provided for the categories concerning the milk processing (codes 261 and 263).</p> <p>It corresponds to the quantity of liquid milk produced on the farm during the accounting year and used for the production of processed products.</p>	Quantity (Q)	<p><i>Quantity</i> (column Q) - these quantities should be indicated in quintals (100 kg).</p> <p>This information should only be provided for the categories concerning the milk processing (codes 261 and 263). In the case of milk processed products (codes 261, 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.).</p>	Sales / Receipts (SA)	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 Other Gainful Activities.	Value (V)	<p>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.</p> <p>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 entered in Table I "Crops" under code 90900 "Other".</p> <p>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 support payments (codes between 23111 and 2490). When marketing costs, if any, are known, they are not deducted from the sales total, but are given under in Table H "Inputs" in the appropriate category of specific OGA costs (codes 4010 to 4090).</p>	Farmhouse consumption (FC)
Production (PR)	<p>This information should only be provided for the categories concerning the milk processing (codes 261 and 263).</p> <p>It corresponds to the quantity of liquid milk produced on the farm during the accounting year and used for the production of processed products.</p>	Quantity (Q)	<p><i>Quantity</i> (column Q) - these quantities should be indicated in quintals (100 kg).</p> <p>This information should only be provided for the categories concerning the milk processing (codes 261 and 263). In the case of milk processed products (codes 261, 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.).</p>									
Sales / Receipts (SA)	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 Other Gainful Activities.	Value (V)	<p>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.</p> <p>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 entered in Table I "Crops" under code 90900 "Other".</p> <p>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 support payments (codes between 23111 and 2490). When marketing costs, if any, are known, they are not deducted from the sales total, but are given under in Table H "Inputs" in the appropriate category of specific OGA costs (codes 4010 to 4090).</p>									
Farmhouse consumption (FC)	<p>Products consumed by the holder's household and/or used for payments in kind for goods and services (including remuneration in kind).</p> <p>This information should not be provided for contractual work (code 2010), tourism activities (code 2020) and production of renewable energy (code 2030).</p>	Value (V)	The products should be valued at fair value.									

Groups of information		Column	
Farm use (FU)	<p>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 should not be provided for contractual work (code 2010), tourism activities (code 2020) and production of renewable energy (code 2030).</p>	Value (V)	The products should be valued at fair value.

2.13. Table M. SUBSIDIES

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). If necessary, these amounts can be estimated based on crop area, livestock, entitlements and/or production.

The difference between estimated subsidies and subsidies paid for previous accounting year(s) should be recorded under ► category 9000 Differences from the previous accounting year.

Table M covers all types of public support for farmers: national and EU-financed, coming from direct payments (pillar 1), rural development (pillar 2) and various national or other public sources.

In principle, the EU payments should be recorded separately from the national ones with the use of financing codes.

Depending on the type of subsidy, the number of basic units may correspond either to the number of animals, or area or tonne of production (basic unit code = 1 or 2 or 3 respectively). If the payment concerns the whole farm (basic unit code = 4), column N, i.e. the number of basic units, should be filled in with 1. The basic unit and financing codes are registered as attributes of the category in the XML file.

AI Administrative information

Certain obligations of Member States relating to good agricultural and environmental conditions of land (GAEC standards 2, 8 and 9) are defined by category of administrative information (AI). The number of basic units (N) 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:

Codes and their descriptions:

1: Agricultural holding has an obligation to comply with the administrative requirement.

2: Agricultural holding benefits from an exemption specified in GAEC.

In case T=2, N should not be filled in for the corresponding obligation.

Table M includes:

Decoupled (direct) payments: codes 1250-1700

A payment is **decoupled** when it is not linked any more to the actual production of the product during the current accounting year. The decoupled payment might be calculated on the basis of historical references, e.g. on the basis of the area of production during the year 2012.

- Decoupled EU direct payments in accordance with Regulation (EU) No 2021/2115 ► recorded under M_S_1250 to M_S_1700, FI=1 and BU=2.

The basic income support shall be paid as a uniform amount per hectare or on the basis of payment entitlements. Where Member States having applied payment entitlements the number of basic units is the number of activated payment entitlements and is recorded in hectares. The total number of payment entitlements, even if not used in the reporting year, is recorded in Table E Quotas.

- Decoupled Transitional National Aid (TNA): Member States having granted transitional national aid in the period 2015-2022 in accordance with Article 37 of Regulation (EU) No 1307/2013 may continue to grant transitional national aid to farmers... These payments should be reported in a separate row from EU financed basic income support in order to enable their analysis, with financing code FI=3 and basic unit BU=4 (as decoupled payment it is not linked to actual production) ► M_S_1250.

Example: recording a basic income support (Value: 4700) and **decoupled** TNA (Value: 450)

M. SUBSIDIES

Category code	Group	Category description	Financing code	Basic unit code	Number of basic units	Value
1250	S	Basic Income Support for Sustainability	1	2	32	4700
1250	S	Basic Income Support for Sustainability	3	4	1	450

- Decoupled CNDP (Complementary national direct payments)

Coupled (direct) payments: codes 23111-2490

The payment is **coupled** when it is linked to the current year's production.

- Coupled income support coming from EU budget should be registered separately from national top ups using **different financing codes (FI = 1 for EU, FI = 3 for national)**.

Example: recording coupled income support for dairy sector (Value: 2400) and national top up to milk cows (Value: 300)

M. SUBSIDIES

Category code	Group	Category description	Financing code	Basic unit code	Number of basic units	Value
2341	S	Dairy	1	1	12	2400
2341	S	Dairy	3	1	9	300

- Crop-specific payment for cotton (Bulgaria, Greece, Spain and Portugal).
- Coupled transitional national aid (TNA)
Coupled CNDP

Rural development payments: codes 3100-3900

For Rural Development payments (in accordance with Regulation (EU) No 2021/2115) **only the amounts actually received** during the accounting year should be entered, except for ANC payments which, because of their annual character should be registered to the relevant accounting year when possible.

The financing codes (FI) can be 1 (if solely from EU budget), 2 if the measure is co-financed or 3 (if from other public source).

Investment subsidies for agriculture (including setting up of young farmers) aiming at financing of **investment** in land, plants, machinery and equipment should be recorded under code M_3100 as a lump sum. **The portion linked to the current accounting year** should also be recorded in Table D "Assets", Group S (Subsidies) linked to specific category.

Grants and subsidies on costs: codes 4100-4900

There has to be correspondence between subsidies on costs and costs items used in Table H "Inputs".

Grants and subsidies on livestock purchases: codes 5100-5900

There has to be correspondence between subsidies on livestock purchases and livestock categories present in Table J "Livestock production". In column N enter number of animals.

Table M also includes **grants and subsidies of exceptional character: code 2890** and **disaster payments: code 2810**.

If there are differences in the amounts due and eventually received, a correction can be made in the next year's farm return using ► **M_9000 Differences from previous accounting year.**

Administrative information

Member States shall ensure that all agricultural areas, including land which is no longer used for production purposes, are maintained in good agricultural and environmental condition. Administrative information related to GAEC standard listed in Annex III of Regulation (EU) No 2021/2115 shall be recorded if it is applicable and implemented by the Member State.

Code (*)	Group	Description of categories	Financing Code (**)	Basic unit Code (***)	Columns		
					N	V	T
		Decoupled payments					
1250	S	Basic Income Support for Sustainability	FI	BU	M_S_1250_N	M_S_1250_V	
1300	S	Complementary redistributive income support for sustainability	FI	BU	M_S_1300_N	M_S_1300_V	-
1400	S	Schemes for the climate, the environment and animal welfare (eco-schemes)	FI	BU	M_S_1400_N	M_S_1400_V	-
1600	S	Complementary income support for young farmers	FI	BU	M_S_1600_N	M_S_1600_V	-
1700	S	Payments for small farmers	FI	BU	M_S_1700_N	M_S_1700_V	-
		Coupled Income Support					
		Arable crops					
		COP (cereals, oilseeds and protein crops)					
23111	S	Cereals	FI	BU	M_S_23111_N	M_S_23111_V	-
23112	S	Oilseeds	FI	BU	M_S_23112_N	M_S_23112_V	-
23114	S	Protein crops & grain legumes	FI	BU	M_S_23114_N	M_S_23114_V	-
2312	S	Potatoes	FI	BU	M_S_2312_N	M_S_2312_V	-
23121	S	Of which potatoes for starch	FI	BU	M_S_23121_N	M_S_23121_V	-
2313	S	Sugar beet	FI	BU	M_S_2313_N	M_S_2313_V	-
		Industrial crops					
23141	S	Flax	FI	BU	M_S_23141_N	M_S_23141_V	-
23142	S	Hemp	FI	BU	M_S_23142_N	M_S_23142_V	-
23143	S	Hops	FI	BU	M_S_23143_N	M_S_23143_V	-
23144	S	Sugar cane	FI	BU	M_S_23144_N	M_S_23144_V	-
23145	S	Chicory	FI	BU	M_S_23145_N	M_S_23145_V	-
23149	S	Other industrial crops	FI	BU	M_S_23149_N	M_S_23149_V	-
2315	S	Vegetables	FI	BU	M_S_2315_N	M_S_2315_V	-
2316	S	Fallow land	FI	BU	M_S_2316_N	M_S_2316_V	-
2317	S	Rice	FI	BU	M_S_2317_N	M_S_2317_V	-
2319	S	Arable crops not defined	FI	BU	M_S_2319_N	M_S_2319_V	-
2320	S	Permanent grassland	FI	BU	M_S_2320_N	M_S_2320_V	-
2321	S	Dried fodder	FI	BU	M_S_2321_N	M_S_2321_V	-
2322	S	Crop specific payment for cotton	FI	BU	M_S_2322_N	M_S_2322_V	-
2323	S	National restructuring programme for the cotton sector	FI	BU	M_S_2323_N	M_S_2323_V	-
2324	S	Seed production	FI	BU	M_S_2324_N	M_S_2324_V	-
		Permanent crops					
23311	S	Berries	FI	BU	M_S_23311_N	M_S_23311_V	-
23312	S	Nuts	FI	BU	M_S_23312_N	M_S_23312_V	-
2332	S	Pome and stone fruit	FI	BU	M_S_2332_N	M_S_2332_V	-
2333	S	Citrus plantations	FI	BU	M_S_2333_N	M_S_2333_V	-
2334	S	Olive plantations - olive oil and table olives	FI	BU	M_S_2334_N	M_S_2334_V	-
2335	S	Vineyards	FI	BU	M_S_2335_N	M_S_2335_V	-
2339	S	Permanent crops not mentioned elsewhere	FI	BU	M_S_2339_N	M_S_2339_V	-
		Animals					

Code (*)	Group	Description of categories	Financing Code (**)	Basic unit Code (***)	Columns		
					N	V	T
2341	S	Dairy	FI	BU	M_S_2341_N	M_S_2341_V	-
2342	S	Beef and veal	FI	BU	M_S_2342_N	M_S_2342_V	-
2343	S	Cattle (type not specified)	FI	BU	M_S_2343_N	M_S_2343_V	-
2344	S	Sheep and goat	FI	BU	M_S_2344_N	M_S_2344_V	-
2345	S	Pigs and poultry	FI	BU	M_S_2345_N	M_S_2345_V	-
2346	S	Silkworms	FI	BU	M_S_2346_N	M_S_2346_V	-
2347	S	Apiculture products	FI	BU	M_S_2347_N	M_S_2347_V	-
2349	S	Animals not mentioned elsewhere	FI	BU	M_S_2349_N	M_S_2349_V	-
2410	S	Short rotation coppices	FI	BU	M_S_2410_N	M_S_2410_V	-
2490	S	Other coupled payments not mentioned elsewhere	FI	BU	M_S_2490_N	M_S_2490_V	-
Grants and subsidies of exceptional character							
2810	S	Disaster payments	FI	BU	M_S_2810_N	M_S_2810_V	-
2890	S	Other grants and subsidies of exceptional character	FI	BU	M_S_2890_N	M_S_2890_V	-
2900	S	Other direct payments not mentioned elsewhere	FI	BU	M_S_2900_N	M_S_2900_V	-
Rural development				BU			
3100	S	Investments, including in irrigation	FI	BU	M_S_3100_N	M_S_3100_V	-
3200	S	Setting-up of young farmers and new farmers and rural business start-up	FI	BU	M_S_3200_N	M_S_3200_V	-
3310	S	Management commitments (environmental, climate-related and other) (excluding animal welfare and organic farming)	FI	BU	M_S_3310_N	M_S_3310_V	-
3320	S	Animal welfare payment	FI	BU	M_S_3320_N	M_S_3320_V	-
3350	S	Organic farming	FI	BU	M_S_3350_N	M_S_3350_V	-
3400	S	Area-specific disadvantages resulting from certain mandatory requirements (e.g. Natura 2000, Water Framework Directive)	FI	BU	M_S_3400_N	M_S_3400_V	-
3500	S	Natural or other area-specific constraints	FI	BU	M_S_3500_N	M_S_3500_V	-
Forestry/non-productive investments							
3610	S	Investments in forest area development and improvement of the viability of forests	FI	BU	M_S_3610_N	M_S_3610_V	-
3620	S	Natura 2000 payments for forestry and forest-environmental and climate services and forest conservation support	FI	BU	M_S_3620_N	M_S_3620_V	-
3750	S	Support to restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions	FI	BU	M_S_3750_N	M_S_3750_V	-
3760	S	Risk management tools	FI	BU	M_S_3760_N	M_S_3760_V	-
3900	S	Other payments for rural development	FI	BU	M_S_3900_N	M_S_3900_V	-
Grants and subsidies on costs							
4100	S	Wages and social security	FI	BU	M_S_4100_N	M_S_4100_V	-
4200	S	Motor fuels	FI	BU	M_S_4200_N	M_S_4200_V	-

Code (*)	Group	Description of categories	Financing Code (**)	Basic unit Code (***)	Columns		
					N	V	T
		Livestock					
4310	S	Feed for grazing livestock	FI	BU	M_S_4310_N	M_S_4310_V	-
4320	S	Feed for pig and poultry	FI	BU	M_S_4320_N	M_S_4320_V	-
4330	S	Other livestock costs	FI	BU	M_S_4330_N	M_S_4330_V	-
		Crop					
4410	S	Seeds	FI	BU	M_S_4410_N	M_S_4410_V	-
4420	S	Fertilisers	FI	BU	M_S_4420_N	M_S_4420_V	-
4430	S	Crop protection	FI	BU	M_S_4430_N	M_S_4430_V	-
4440	S	Other specific crop costs	FI	BU	M_S_4440_N	M_S_4440_V	-
		Farming overheads					
4510	S	Electricity	FI	BU	M_S_4510_N	M_S_4510_V	-
4520	S	Heating fuels	FI	BU	M_S_4520_N	M_S_4520_V	-
4521	S	of which natural gas and manufactured gases	FI	BU	M_S_4521_N	M_S_4521_V	-
4522	S	of which oil and petroleum products	FI	BU	M_S_4522_N	M_S_4522_V	-
4523	S	of which solid fossil fuels	FI	BU	M_S_4523_N	M_S_4523_V	-
4524	S	of which renewable fuels	FI	BU	M_S_4524_N	M_S_4524_V	-
4530	S	Water	FI	BU	M_S_4530_N	M_S_4530_V	-
4540	S	Insurance	FI	BU	M_S_4540_N	M_S_4540_V	-
4550	S	Interest	FI	BU	M_S_4550_N	M_S_4550_V	-
4600	S	Costs for OGA	FI	BU	M_S_4600_N	M_S_4600_V	-
4900	S	Other costs	FI	BU	M_S_4900_N	M_S_4900_V	-
		Grants and subsidies on livestock purchases					
5100	S	Dairy purchases	FI	BU	M_S_5100_N	M_S_5100_V	-
5200	S	Beef purchases	FI	BU	M_S_5200_N	M_S_5200_V	-
5300	S	Sheep and goat purchases	FI	BU	M_S_5300_N	M_S_5300_V	-
5400	S	Pigs and poultry purchases	FI	BU	M_S_5400_N	M_S_5400_V	-
5900	S	Other animals purchases	FI	BU	M_S_5900_N	M_S_5900_V	-
		Differences from the previous accounting years					
9000	S	Differences from the previous accounting years	FI	BU	M_S_9000_N	M_S_9000_V	-
		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	FI	BU	-	-	M_AI_10010_T
10011	AI	GAEC 2: number of hectares of wetland and peatlands – permanent grassland	FI	BU	M_AI_10011_N	-	-
10012	AI	GAEC 2: number of hectares of wetland and peatlands – arable land	FI	BU	M_AI_10012_N	-	-
10013	AI	GAEC 2: number of hectares of wetland and peatlands – permanent crops	FI	BU	M_AI_10013_N	-	-
10300	AI	GAEC 8: the minimum share of arable land devoted to non-productive areas and features	FI	BU	-	-	M_AI_10300_T
10310	AI	GAEC 8: number of hectares of land laying fallow	FI	BU	M_AI_10310_N	-	-
10311	AI	GAEC 8: number of hectares of terraces	FI	BU	M_AI_10311_N	-	-
10312	AI	GAEC 8: number of hectares of hedgerows, individual or	FI	BU	M_AI_10312_N	-	-

Code (*)	Group	Description of categories	Financing Code (**)	Basic unit Code (***)	Columns		
					N	V	T
		group of trees, trees rows					
10313	AI	GAEC 8: number of hectares of field margins, patches or buffer strips	FI	BU	M_AI_10313_N	-	-
10318	AI	GAEC 8: number of hectares of catch crops	FI	BU	M_AI_10318_N	-	-
10319	AI	GAEC 8: number of hectares of nitrogen-fixing crops	FI	BU	M_AI_10319_N	-	-
10324	AI	GAEC 8: number of hectares of ditches	FI	BU	M_AI_10324_N	-	-
10325	AI	GAEC 8: number of hectares of streams	FI	BU	M_AI_10325_N	-	-
10326	AI	GAEC 8: number of hectares of small ponds	FI	BU	M_AI_10326_N	-	-
10327	AI	GAEC 8: number of hectares of small wetlands	FI	BU	M_AI_10327_N	-	-
10328	AI	GAEC 8: number of hectares of stone walls	FI	BU	M_AI_10328_N	-	-
10329	AI	GAEC 8: number of hectares of cairns	FI	BU	M_AI_10329_N	-	-
10330	AI	GAEC 8: number of hectares of cultural features	FI	BU	M_AI_10330_N	-	-
10400	AI	GAEC 9: ban on conversion or ploughing	FI	BU	-	-	M_AI_10400_T
10401	AI	GAEC 9: number of hectares of permanent grassland in Natura 2000 sites	FI	BU	M_AI_10401_N	-	-
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	FI	BU	M_AI_10402_N	-	-
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	FI	BU	M_AI_10403_N	-	-

Notes on Table M codes

Category of subsidy		Notes
Code	Description	
	Decoupled payments	Includes EU decoupled payments. Decoupled CNDP, TNA and other decoupled national payments ► Financing code = 3 should be used.
1250	Basic Income Support for Sustainability	
1300	Complementary redistributive income support for sustainability	
1400	Schemes for the climate, the environment and animal welfare (eco-schemes)	
1600	Complementary income support for young farmers	
1700	Payments for small farmers	A lump-sum payment per farm.
	Coupled Income Support	Includes EU voluntary coupled support and coupled support for cotton. Coupled CNDP, TNA and other coupled national payments ► Financing code = 3 should be used. Includes national subsidies in specific regions based on Art. 142 of the 1994 Act of Accession. These subsidies should be registered in the corresponding categories of coupled payments and have the financing code 3 as they are financed from the national budget.
	COP (cereals, oilseeds and protein crops)	
23111	Cereals	Excludes coupled support for rice (registered under ► Category 2317).
23112	Oilseeds	
23114	Protein crops & grain legumes	Including legumes and mixtures of legumes and grasses provided that legumes remain predominant in the mixture
2312	Potatoes	
23121	of which potatoes for starch	
2313	Sugar beet	
	Industrial crops	
23141	Flax	
23142	Hemp	
23143	Hops	
23144	Sugar cane	
23145	Chicory	
23149	Other industrial crops	
2315	Vegetables	
2316	Fallow land	
2317	Rice	
2319	Arable crops not defined	Includes coupled direct support to: <ul style="list-style-type: none"> • arable crops in general; • arable crops whose category is unknown or not specified; • arable crops not mentioned under ► Categories 23111 to 2318.
2320	Permanent grassland	Includes coupled direct support to permanent grassland and rough grazing even if no longer used for production purposes.
2321	Dried fodder	

Category of subsidy		Notes
Code	Description	
2322	Crop specific payment for cotton	Article 36 of Regulation (EU) No 2021/2015 of the European Parliament and of the Council. Only for Bulgaria, Greece, Spain and Portugal. Cotton payments financed from public sources other than the EU budget should be recorded with ► Financing code = 3.
2323	National restructuring programme for the cotton sector	
2324	Seed production	
	Permanent crops	
23311	Berries	Excludes strawberries, to be recorded with vegetables code 2315.
23312	Nuts	
2332	Pome and stone fruit	
2333	Citrus plantations	
2334	Olive plantations – olive oil and table olives	
2335	Vineyards	
2339	Permanent crops not mentioned elsewhere	Includes support for bananas and pomegranate.
	Animals	
2341	Dairy	Includes support for buffalo milk. Excludes support for sheep and goat milk.
2342	Beef and veal	
2343	Cattle (type not specified)	Includes coupled direct support to cattle in general, to suckler cow and to unknown/not specified category of cattle.
2344	Sheep and goat	Includes support for sheep and goat milk.
2345	Pigs and poultry	
2346	Silkworms	
2347	Apiculture products	
2349	Animals not mentioned elsewhere	
2410	Short rotation coppices	
2490	Other coupled payments not mentioned elsewhere	
	Grants and subsidies of exceptional character	
2810	Disaster payments	Includes disaster payments, i.e. compensation from public authorities for loss of production and/or means of production. Excludes compensation from private insurance for loss of current production and/or means of production (to be registered in ► Table I – "Crops" under the corresponding crops Category(s) or under ► Category 90200 if it cannot be allocated to specific crops).
2890	Other grants and subsidies of exceptional character	Includes: <ul style="list-style-type: none"> Grants and subsidies of exceptional character (e.g. agri-monetary compensation, compensation for the Russian ban, Covid-19 related payments). Taking into account their exceptional character, these payments are registered on a cash basis; Compensations for the cessation of milk production in the form of annual payments and/or lump-sum payments, or similar; Compensations for losses caused by animal diseases; The reimbursement of financial discipline (according to Regulation (EU) No 2021/2116 of the European Parliament and of the Council,

Category of subsidy		Notes
Code	Description	
		Article 17). It is considered to be of exceptional character because one cannot foresee how much of the initial envelope would be cut and given back as restitution, and as restitution it resembles the "agri-monetary compensation". These payments are registered on a cash basis.
2900	Other direct payments not mentioned elsewhere	General subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes. Subsidy for the production of energy from renewable resources should also be registered here.
	Rural development	Grants and subsidies paid under ► Regulation (EU) No 2021/2115 of the European Parliament and of the Council. Any national payments similar to EU schemes should be distinguished by their financing code (FI). Payments related to previous CAP period shall be recorded under the same category as before AY2023, even if the label slightly changed.
3100	Investments, including in irrigation	<ul style="list-style-type: none"> • Includes investment subsidies to the agricultural sector granted pursuant to Regulation (EU) No 2021/2115 of the European Parliament and of the Council, in particular, but not exclusively, the support for investment, including in irrigation (Article 73, 74); • Investment in specific sectors (Article 47 (a), Article 55 (b), Article 58) <p>Excludes Investment subsidies granted to the forestry sector (to be registered under ► Category 3610).</p>
3200	Setting-up of young farmers and new farmers and rural business start-up	Includes payments under ► Article 75 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council.
3310	Management commitments (environmental, climate-related and other) (excluding animal welfare and organic farming)	Includes payments under ► Article 70 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council. Excludes support for the commitments to convert to or maintain organic farming practices (to be registered under ► Category 3350), animal welfare (to be registered under ► Category 3320).
3320	Animal welfare payments	Animal welfare payments ► Article 70 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council.
3350	Organic farming	Subsidies for organic farming ► Article 70 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council.
3400	Area-specific disadvantages resulting from certain mandatory requirements (e.g. Natura 2000, Water Framework Directive)	Includes payments under ► Article 72 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council) for Natura 2000 agricultural areas designated pursuant to Directives 92/43/EEC and 2009/147/EC and agricultural areas included in river basin management plans pursuant to Directive 2000/60/EC. (Excludes payments for Natura 2000 forest areas (to be registered under ► Category 3620).
3500	Natural or other area-specific constraints	Includes payments under ► Article 71 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council.
3610	Investments in forest area development and improvement of the viability of forests	Includes payments under ► Article 73 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council. <ul style="list-style-type: none"> • Support for forestry sector • Restoring forestry potential following natural disaster, adverse climatic events or catastrophic event
3620	Natura 2000 payments for forestry and forest-environmental and climate services and forest conservation support	Includes payments under ► Regulation (EU) No 2021/2115 of the European Parliament and of the Council such as <ul style="list-style-type: none"> • Natura 2000 subsidies granted to the forestry sector (Article 72)
3750	Support to restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions	Includes payments under ► Article 73 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council such as <ul style="list-style-type: none"> • restoring agricultural potential following natural disaster, adverse climatic events or catastrophic event

Category of subsidy		Notes
Code	Description	
3760	Risk management tools	Includes payments under ► Article 76 of Regulation (EU) No 2021/2115 of the European Parliament and of the Council.
3900	Other payments for rural development	Grants and subsidies to rural development not included in the codes above ► Regulation (EU) No 2021/2115 of the European Parliament and of the Council.
	Grants and subsidies on costs	Payments targeting costs and supporting the farming industry as part of the regular policy (not to be confused with subsidies covering exceptional losses from causes beyond the holding's control that are recorded under ► Category 2890). Excludes investment subsidies on land, plant, machinery and equipment (to be registered in the appropriate category: ► Categories 3100, 3610, 3750).
4100	Wages and social security	
4200	Motor fuels	
	Livestock	
4310	Feed for grazing livestock	
4320	Feed for pigs and poultry	
4330	Other livestock costs	Includes subsidies on costs related to livestock production which are not covered under ► Categories 4310 and 4320 (e.g. veterinary and stud costs, medicines, artificial insemination).
	Crop	
4410	Seeds	
4420	Fertilisers	
4430	Crop protection	
4440	Other specific crop costs	Includes subsidies on costs related to crop production which are not covered under ► Categories 4410 to 4330 (e.g. packing and binding materials, storage and market preparation of crops, cost of marketing the crop products).
	Farming overheads	
4510	Electricity	
4520	Heating fuels	
4521	of which natural gas and manufactured gases	
4522	of which oil and petroleum products	
4523	of which solid fossil fuels	
4524	of which renewable fuels	
4530	Water	
4540	Insurance	
4550	Interest	
4600	Costs for OGA	
4900	Other costs	
	Grants and subsidies on livestock purchases	
5100	Dairy purchases	
5200	Beef purchases	Includes veal purchases.
5300	Sheep and goat purchases	
5400	Pigs and poultry purchases	

Category of subsidy		Notes
Code	Description	
5900	Other animals purchases	Includes subsidies on purchases of equines and other animals (e.g. rabbits and beehives).
9000	Differences from previous accounting years	Difference between estimated subsidies and subsidies paid for previous accounting year(s), if it is not already recorded. Excludes the reimbursement of financial discipline according to Regulation (EU) No 2021/2116 of the European Parliament and of the Council, Article 17 (to be registered under ► Category 2890).
	Obligations of Member States relating to good agricultural and environmental conditions of land (GAEC standards 2, 8 and 9)	Rules on conditionality pursuant to article 12 Regulation (EU) No 2021/2115
10010	GAEC 2 on wetland and peatlands	Information on GAEC 2 should be reported based on the Member States' definition of the standard and implementation choices, established in their CAP Strategic Plans.
10011	GAEC 2: number of hectares of wetland and peatlands – permanent grassland	
10012	GAEC 2: number of hectares of wetland and peatlands – arable land	
10013	GAEC 2: number of hectares of wetland and peatlands – permanent crops	
10300	GAEC 8: the minimum share of arable land devoted to nonproductive areas and features	Information on GAEC 8 should be reported based on the Member States' definition of the standard and implementation choices, established in their CAP Strategic Plans. Farmers are required to dedicate a proportion of their arable land to non-productive areas and features. Member States may use conversion factors and weighting factors linked to different features to facilitate their declaration by farmers. Code for basic units (N) refers to the total number of hectares of landscape features and non-productive areas expressed as physical area (after the application of conversion factors, but before making use of weighting factors). When reporting basic units (N), the number of hectares under arable land in table A and table I should include the areas covered by these landscape features.
10310	GAEC 8: number of hectares of land laying fallow	Methodology for basic units (N) to be used described in line 10300 – Ecological focus area.
10311	GAEC 8: number of hectares of terraces	Methodology for basic units (N) to be used described in line 10300 – Ecological focus area.
10312	GAEC 8: number of hectares of hedgerows, individual or group of trees, trees rows	Methodology for basic units (N) to be used described in line 10300 – Ecological focus area.
10313	GAEC 8: number of hectares of field margins, patches or buffer strips	Methodology for basic units (N) to be used described in line 10300 – Ecological focus area.
10318	GAEC 8: number of hectares of catch crops	Methodology for basic units (N) to be used described in line 10300 – Ecological focus area.
10319	GAEC 8: number of hectares of nitrogen-fixing crops	Methodology for basic units (N) to be used described in line 10300 – Ecological focus area.
10324	GAEC 8: number of hectares of	

Category of subsidy		Notes
Code	Description	
	ditches	
10325	GAEC 8: number of hectares of streams	
10326	GAEC 8: number of hectares of small ponds	
10327	GAEC 8: number of hectares of small wetlands	
10328	GAEC 8: number of hectares of stone walls	
10329	GAEC 8: number of hectares of cairns	
10330	GAEC 8: number of hectares of cultural features	
10400	GAEC 9: ban on conversion or ploughing	
10401	GAEC 9: number of hectares of permanent grassland in Natura 2000 sites	Information on GAEC 9 should be reported based on the Member States' definition of the standard and implementation choices, established in their CAP Strategic Plans. Should be filled in whether or not there is environmentally sensitive permanent grassland in Natura 2000 to be reported under category 10402.
10402	GAEC 9: number of hectares of designated environmentally sensitive permanent grassland in Natura 2000 sites protected under GAEC 9 and declared by farmers	
10403	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** (FI) are to be selected from the list below:

Table M – Financing codes	
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 EU budget.
2	The measure is co-financed by the EU and the Member State.
3	The measure is not financed from the EU budget but by other public sources.

The codes defining the **basic units** (BU) are to be selected from the list below:

Table M – Basic unit codes	
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.

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

Table M – Type codes	
Code	
1	Agricultural holding has an obligation to comply with the administrative requirement.
2	<p>Agricultural holding benefits from an exemption specified in GAEC.</p> <p>For example, this should be used for the derogation Commission Implementing Regulation (EU) 2022/1317 of 27 July 2022 providing for derogations from Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards the application of the standards for good agricultural and environmental conditions of land (GAEC standards) 7 and 8 for claim year 2023.</p> <p>Similarly, code 2 should be used for exemptions introduced by Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP Strategic Plans, review of the CAP Strategic Plans and exemptions from controls and penalties.</p>