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**COMMITTEE FOR
THE FARM ACCOUNTANCY DATA
NETWORK**

Farm Return Data Definitions

Accounting year 2014

Based on Commission Implementing Regulation (EC) No [385/2012](#) of 30 April 2012 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings

As amended by Regulation (EC) No 1320/2013 of 3 December 2013

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1. LEGISLATION

1.1. 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 is also included.

1.1.1. Farm Return Legislation

COMMISSION IMPLEMENTING REGULATION (EU) No 385/2012 of 30 April 2012 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings (OJ L 127, 15.5.2012, p. 1–55)

- Annex
 - I. LAYOUT OF FARM RETURN
 - II. GENERAL DEFINITIONS AND INSTRUCTIONS
 - III. TABLES AND SPECIFIC DEFINITIONS AND INSTRUCTIONS

1.1.2. Other FADN Legislation

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 Community (OJ L 328, 15.12.2009, p. 27–38)

Commission Regulation (EU) No 1291/2009 (OJ L 347, 24.12.2009, p. 14–21) successively amended. Concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings

Commission Regulation (EC) No 1242/2008 (OJ L 335, 13.12.2008, p. 3–24) successively amended. Establishing a Community typology for agricultural holdings.

Commission Decision (EC) 1200/2009 (OJ L 329, 15.12.2009, p. 1–28) successively corrected. Implementing Regulation (EC) No 1166/2008 of the European Parliament and of the Council on farm structure surveys and the survey on agricultural production methods, as regards livestock unit coefficients and definitions of the characteristics

1.1.3. FADN Committee documents

RI/CC update to come (EN) Instructions for the registration of the 2014 Complementary National Direct Payments (CNDP)

RI/CC 1547 (EN) Instructions for registering Rural Development measures 2007-2013 in FADN

1.1.4. Other legislation related to the farm return

1.1.4.1. Council Regulations

Council Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p.1) amended by several regulations. CAP reform: Common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending several Regulations.

Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 (OJ L 30, 31.1.2009, p. 16).

Council Regulation (EC) No 1698/2005 of 20 September 2005 (OJ L 277, 21.10.2005, p. 1) on support for rural development by the European Agricultural Fund for Rural Development (EAFRD).

Council Regulation (EC) No 1083/2006 of 11 July 2006 (OJ L 210, 31.7.2006, p. 25) laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999.

1.1.4.2. Commission Regulations

Commission Regulation (EC) No 817/2004 (OJ L 153, 30.4.2004, p. 30–81) successively amended. Laying down detailed rules for the application of Council Regulation (EC) No 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF)

Commission Regulation (EC) No 1974/2006 (OJ L 368, 23.12.2006, p. 15–73 and OJ L 322M , 2.12.2008, p. 305–363 (MT)) successively amended. Laying down detailed rules for the application of Council Regulation (EC) No 1698/2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD)

Commission Regulation (EC) No 1973/2004 (OJ L 345, 20.11.2004, p. 1–84) successively amended and repealed by R 1121/2009 (below). Laying down detailed rules for the application of Council Regulation (EC) No 1782/2003 as regards the support schemes provided for in Titles IV and IVa of that Regulation and the use of land set aside for the production of raw materials

Commission Regulation (EC) No 1121/2009 (OJ L 316, 2.12.2009, p. 27–64) successively amended. Laying down detailed rules for the application of Council Regulation (EC) No 73/2009 as regards the support schemes for farmers provided for in Titles IV and V thereof

Commission Regulation (EC) No 639/2009 (OJ L 191, 23.7.2009, p. 17–25). Repealed by R 1120/2009 (below). Laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards specific support

Commission Regulation (EC) No 1120/2009 OJ L 316, 2.12.2009, p. 1–26. Laying down detailed rules for the implementation of the single payment scheme provided for in Title III of Council Regulation (EC) No 73/2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers

Commission Regulation (EC) No 795/2004 (OJ L 141, 30.4.2004, p.1) successively amended and repealed by R 1120/2009 (above). Detailed rules for the implementation of the Single Payment Scheme (SPS)

Commission Regulation (EC) No 796/2004 (OJ L 141, 30.4.2004, p.18) successively amended and repealed by R 1122/2009 (below). Detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system for direct support schemes under the common agricultural policy

Commission Regulation (EC) No 1122/2009 (OJ L 316, 2.12.2009, p. 65–112). Laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards cross-compliance, modulation and the integrated administration and control system, under the direct support schemes for farmers provided for that Regulation, as well as for the implementation of Council Regulation (EC) No 1234/2007 as regards cross-compliance under the support scheme provided for the wine sector

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, two codes are used: "NA" when the value exists but it is not available and ":" 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>. But 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 EU FADN. The XSD (importxml xsd) and a sample XML file (Example xml format) can be consulted on CIRCABC, section "Library/Committee & Working Groups/Working groups (full content)/farm_return/2013/IT Working Group on New Farm Return - July 3rd 2013" direct link: <https://circabc.europa.eu/w/browse/9076adce-dae8-44d4-b92a-2dc7681a9b75>

More specific data on the meta data for the possible variables to be used for collection can also be found under the same url in a file called "Variables Meta Data Spec Draft".

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 1st January and 30th 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 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 preparing 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:** in euro or national currency 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 hectare = 100 ares), except mushrooms to be expressed in square metres of total cropped area.
 - **Average livestock numbers:** to two decimal places.
 - **Labour units:** to two decimal places.
8. When a value is not relevant or missing, do not enter value "0".

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	A permanent and unique number is to be assigned to each holding at the first selection.
		Subdivision (S)	A_ID_10_S	The division should be based on the common system of classification of the regions, referred to as 'Nomenclature of Territorial Statistics Units' (NUTS) established by the Statistical Office of the EU.
		Serial number of holding (H)	A_ID_10_H	<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. In the year when this major change actually happens, the holding should not be reported. A change in type of farming is not considered enough for assigning a new number.</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 Statistics Units' (NUTS) established by the Statistical Office of the EU. It doesn't 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 by 31st of 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 indicating should be sent to the Commission.</p>
LO - Location	20 - Latitude	Degree (DG)	A_LO_20_DG	<u>1) Format and reference frames</u>

of the holding		Minutes (MI)	A_LO_20_MI	<ul style="list-style-type: none"> The following convention should be respected: <p>longitude: + for East, - for West</p> <p>latitude: + for North, - for South</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 location of the agricultural holding shall be transferred to the ETRS89 before being provided to the Commission.</p> <ul style="list-style-type: none"> Precision (see also confidentiality): the coordinates delivered to the Commission should be produced with a map at a 1/100000 scale. <p><u>2) Choice of the point</u></p> <p>The agricultural holding is located where 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>In case there is no agricultural building to which a location of the holding could 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>The holder's residence can be considered as the reference place only when 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, farm location data will only be used for grouping farm data according to geographic criteria other than those in the farm return. Data relative to the</p>
	30 - Longitude	Degree (DG)	A_LO_30_DG	
	Minutes (MI)	A_LO_30_MI		

			<p>geolocalisation of the holding will not be provided to contractors or researchers outside the Commission. On top of this, the following principles can be applied:</p> <p>(i) <u>precise coordinates are not required</u>: the longitude and latitude 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. Alternatively, provided the area of the LAU2 fits in a 5' by 5' cell, the precise coordinates of the centroid of the LAU2 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 LAU2 is allocated to the proper NUTS3.</p> <p>(ii) <u>a location with just one holding in the population (not the sample) will be recoded</u>. It is possible that in areas 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 another holding. If any of the 8 neighbouring locations do not have at least one holding in the population, the neighbouring locations have to be extended until others are located with at least one other holding..</p> <p>On top of these two principles, specific dispositions apply in the following cases:</p> <p>For Sweden and Finland, a location with just three holdings (or less) in the farm population will be recoded according to the same principles mentioned above.</p> <p>For the United Kingdom, in cases where a sample farm is one of three or fewer farms of the same particular type in the farm population in that particular location, the nearest location with at least 3 farms of that particular type can be given instead as the location of the sample farm. Specific provisions for this country are laid down in the "Note on security and use of geo-referencing data collected for FADN".</p> <p>The chosen approach towards rounding (precise coordinates, rounding to the nearest 5', centroid of the LAU2, other) should be notified to the Commission by 31st of October.</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
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				<p>to year if it stays in the FADN sample.</p> <p>While taking into account all these provisions, it may be worth checking the geocoordinates of the holding provided under the Farm Structure survey.</p> <p><u>4) Practical guidelines</u></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 Community 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 used to derive the geo-coordinates; • Using a GPS device providing exact coordinates of the location of the holding.
	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 2013) as described in the Regulation (EC) No 1059/2003 of the European Parliament and of the Council should be given.
AI - Accounting information	50 - Accounting office	Number of the accounting office (AO)	A_AI_50_AO	The unique code number attributed to the accounting office which has dealt with the holding for the accounting year should be provided.
	60 - Type of accounting	Code (C)	A_AI_60_C	<p>Codes to be used:</p> <p>1 = Double-entry accounting</p> <p>2 = Single-entry accounting</p> <p>3 = None</p>

	70 - Date of closure of accounts	Date (DT)	A_AI_70_DT	<p><i>Date format:</i> YYYY-MM-DD (example: 2014-12-31)</p> <p>The end of the accounting year has to be between the 31st of December of the year of accounting year and the 1st of July of the next year.</p>
TY - Typology	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,xxx.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 and if the stratification applied or the typology are different.
		90 - Classification at the time of selection	Type of farming (TF)	A_TY_90_TF
		Economic size class (ES)	A_TY_90_ES	<p><u>Codes 1 to 14</u> in accordance with the Community Typology Regulation (►Annex II of Commission Regulation (EC) No 1242/2008)</p>
CL - Classes	100 - Other gainful activities directly related to the holding	Code (C)	A_CL_100_C	<p>Code corresponding to the percentage band indicating the share of turnover coming from the other gainful activities directly related to the holding in the total farm turnover (including direct payments but excluding the subsidies on investment).</p> <p>Before estimating the ratio for the purpose of FADN the accountant may ask to the farmer what was his/her answer to the relevant FSS 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> <ol style="list-style-type: none"> = marginal (0 to ≤ 10 % of turnover) = medium (> 10 % to ≤ 50 % of turnover) = important (> 50 % to < 100 % of turnover)

				<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 Handbook of Typology (RICC 1500v.3).</p>
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 objective. 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) 1 = True (the holding is a legal person)</p>	
130 - Level of liability of the holder(s)	Code (C)	A_CL_130_C	<p>Code indicating the level of liability (economic responsibility) of the (main) holder:</p> <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 834/2007): <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</p>	

				<p>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. • Codes indicating the sectors of production where the holding applies <i>only</i> organic production method (multiple selections are allowed): <p>0 = not applicable (the holding applies both organic and other production methods for <i>all</i> its sectors of production)</p> <p>31 = cereals</p> <p>32 = oilseeds and protein crops</p> <p>33 = fruits 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>	
150 - Protected Designation of Origin/Protected Geographical Information	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) or a Geographical Indication (PGI) or whether it produces agricultural products which are known to be used to produce foodstuffs protected by PDO/PGI (►Council Regulation (EC) No 510/2006):</p>	

				<p>1 = the holding does <i>not</i> produce any product or foodstuff protected by a PDO or a PGI, nor any product known to be used to produce foodstuffs protected by a PDO or a PGI;</p> <p>2 = the holding produces <i>only</i> products or foodstuffs protected by PDO or PGI, or products known to be used to produce foodstuffs protected by a PDO or a PGI;</p> <p>3 = the holding produces <i>some</i> products or foodstuffs protected by PDO or PGI, or some products known to be used to produce foodstuffs protected by a PDO or a PGI.</p> <p>This item is optional for the Member States. Member States should notify the Commission with their decision to provide or not this information by the 31st of October. 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>Codes indicating the specific sectors of production where <i>the majority</i> of the production is made of products or foodstuffs protected by a PDO or a PGI or of products known to be used to produce foodstuffs protected by a PDO or a PGI (multiple selections are allowed):</p> <p>0 = not applicable (there are some products or foodstuffs protected by a PDO or a PGI or some products known to be used to produce foodstuffs protected by a PDO or a PGI, but it does not concern the majority of production in each sector)</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</p>

				<p>41 = eggs 42 = other sector.</p> <p>If A_CL_150_C (indication that the holding produces PDO/PGI) is reported then A_CL_151_C (details of the PDO/PGI sectors) should be reported too.</p>
	160 - Less favoured area	Code (C)	A_CL_160_C	<p>Codes 1 to 3 refer to the holding, while code 4 concerns the Member State or the region as a whole:</p> <ul style="list-style-type: none"> <i>the majority</i> of the UAA of the holding in an area covered by provisions of Art. 18 to 20 of Regulation (EC) No 1257/1999 (corresponding to Art. 50 of Regulation (EC) No 1698/2005) or in Art. 32(1) of Regulation (EU) No 1305/2013: <p>1 = <i>not</i> in less-favoured areas or in areas with natural constraints (i.e. in 'normal' areas).</p> <p>2 = in less-favoured <i>not mountain</i> areas ► Art. 19 and 20 of Regulation (EC) No 1257/1999 (corresponding to 50(3) a & b of the Regulation No 1698/2005) or in areas, other than mountain areas, facing significant natural constraints or affected by specific constraints (Art. 32(1b and 1c) of Regulation (EU) No 1305/2013</p> <p>3 = in less-favoured <i>mountain</i> areas ► Art. 18 of Regulation (EC) No 1257/1999 (corresponding to Art. 50(2) of the Regulation No 1698/2005) or in mountain areas (Art. 32(1a) of Regulation (EU) No 1305/2013.</p> <ul style="list-style-type: none"> In the Member State or region, the LFA areas or the areas with natural constraints are so small and numerous that this information is not significant. In such a case, code 4 is entered for all the holdings in this Member State or region. <p>4 = <i>no significant areas</i> in the Member State or region.</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; 2 = from 300 to 600 m; 3 = above 600 m;</p>

				4 = data not available.
180 - Structural Funds area	Code (C)	A_CL_180_C	Codes indicating the location of the <i>majority</i> of the UAA of the holding (► Regulation (EC) No 1083/2006): 1 = Convergence objective area (► Art. 5 of the Regulation) 2 = Regional competitiveness and employment objective area (► Art. 6 of the Regulation) 3 = Area eligible for transitional support (► Art. 8 of the Regulation)	
190 - Natura 2000 area	Code (C)	A_CL_190_C	Codes indicating the location of the <i>majority</i> of the UAA of the holding (► Council Directive 79/409/EEC and ► Council Directive 92/43/EEC): 1 = the majority of the utilised agricultural area of the holding is <i>not</i> situated in an area eligible to Natura 2000 payments; 2 = the majority of the utilised agricultural area of the holding <i>is situated</i> in an area eligible to Natura 2000 payments. 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.	
200 - Water directive (2000/60/EC) area	Code (C)	A_CL_200_C	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): 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; 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. In cases where the rural development programme doesn't foresee payments linked to Directive 2000/60/EC, code 2 should be used when 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 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.
OT - Other particulars of the holding	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) 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, excluding crops under glass or other (accessible) protective cover and kitchen gardens.</p>
	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>

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. **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	Land of which the farmer is the owner, lifelong tenant or leaseholder. Includes land leased to others ready for sowing (►table I crop code 11300). UAA in owner occupation implies value of land (to be entered in ►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.
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).	

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.

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 (using production means of the holding)

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 (%)	% of AWU (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2	W2
10	Holder/manager	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_W2
20	Holder/not manager	UR	Unpaid regular	-	C_UR_20_G	C_UR_20_B	-	C_UR_20_Y1	C_UR_20_W1	-	C_UR_20_W2
30	Manager/not holder	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_W2
40	Spouse of holder	UR	Unpaid regular	C_UR_40_P	-	-	-	C_UR_40_Y1	C_UR_40_W1	C_UR_40_Y2	C_UR_40_W2
50	Other	UR	Unpaid regular	C_UR_50_P	-	-	-	C_UR_50_Y1	C_UR_50_W1	C_UR_50_Y2	C_UR_50_W2
50	Other	PR	Paid regular	C_PR_50_P	-	-	-	C_PR_50_Y1	C_PR_50_W1	C_PR_50_Y2	C_PR_50_W2
60	Casual	UC	Unpaid casual	-	-	-	-	C_UC_60_Y1	-	C_UC_60_Y2	-
60	Casual	PC	Paid casual	-	-	-	-	C_PC_60_Y1	-	C_PC_60_Y2	-
70	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_W2

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

C. LABOUR				Notes
Code	Description	Group	Group description	
10	Holder/ manager	UR Unpaid regular	<p>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.</p> <p>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.</p> <p>The following cases or similar ones may arise:</p> <ul style="list-style-type: none"> 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; absence from work other than for normal holidays, e.g. military service, illness, accident, maternity, extended leave, etc.; joining or leaving the holding; total cessation of work on the holding due to accidental causes (flood, fire, etc.). 	C.UR.10. <i>Holder/manager</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/not manager			C.UR.20. <i>Holder/not manager</i> Person who assumes economic and legal responsibility for the holding without undertaking its day-to-day management.
30	Manager/not holder			C.UR.30 <i>Manager/not holder</i> Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.
40	Spouse of holder			C.UR.40. <i>Spouse(s) of holder(s)</i>
50	Other			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>Others</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	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	PC Paid casual	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.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	Manager	PR Paid regular		C.PR.70. <i>Farm manager</i> Salaried person 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)	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 (%)	% of AWU (%)
P	G	B	T	Y1	W1	Y2	W2
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 gender should be given only 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 gender 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 the four figures of the year of birth.	The agricultural training should be given only 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.	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 unit is not recorded for casual labour (both unpaid casual UC and paid casual PC labour). One annual work unit is equivalent to one person working full-time on the holding. One person cannot exceed one work unit equivalent, even if his actual working time exceeds the norm for the region and type of holding. A person who does not work the whole year on the holding represents a fraction of an 'annual unit'. The 'annual work unit' of each such person is obtained by dividing his actual annual working time by the normal annual working time of a full-time worker in the region under consideration and on the same type of holding. In the case of less able workers the annual work unit equivalent should be reduced in proportion to their capacities.	The share of work for OGA in terms of time worked is compulsory only for the casual labour (for both unpaid and paid casual labour). It is optional for the spouse(s) of the holder(s), the other unpaid regular labour, and the other paid regular labour. For each category concerned (40, 50, 60), it is given in % of hours worked during the accounting year.	The share of work for OGA in terms of annual work units is compulsory for all categories of labour except casual labour (both unpaid casual UC and paid casual PC labour). It is given in % of annual work unit for each category.

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
1010	Cash & equivalents	D_OV_1010_V	-	-	-	-	-	D_CV_1010_V
1020	Receivables	D_OV_1020_V	-	-	-	-	-	D_CV_1020_V
1030	Other current assets	D_OV_1030_V	-	-	-	-	-	D_CV_1030_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_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
7010	Intangible assets, tradable	D_OV_7010_V	-	-	D_IP_7010_V	D_S_7010_V	D_SA_7010_V	D_CV_7010_V
7020	Intangible assets, non-tradable	D_OV_7020_V	D_AD_7020_V	D_DY_7020_V	D_IP_7020_V	D_S_7020_V	D_SA_7020_V	D_CV_7020_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	
1010	Cash & equivalents	Cash and other assets that can be easily converted to cash evaluated at BV (see the definition of BV, FV and HV in 'Valuation methods' table below In duly justified case and at the request of a Member State by the 31 st of October, the Commission may authorise derogation to register Cash & equivalents in Other current assets (1030) The request will be examined by the EU FADN Committee. If the authorisation is granted, when delivering the data symbol ":" (colon) needs to be inserted into 1010 to indicate that data are included in 1030. This value can be negative (e.g. in case of overdraft, it doesn't need to become a liability. However, in case it is negative by definition (e.g. visa account), it should be reported under liabilities)).
1020	Receivables	Short-term assets, amounts owned to the holding, normally arising from business activities evaluated at BV.
1030	Other current assets	Any other assets that are easily sold or expected to be paid within a year evaluated at BV.
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. 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 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 standing crops) including value of vineyards. These are tradable items usually used for sale (that can occur at any time) and shall be evaluated at FV.
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.
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.
7010	Intangible assets, tradable	All intangible assets that can be easily bought or sold (e.g. quotas and rights when they are tradable without land and an active market exists) evaluated at FV.
7020	Intangible assets, non-tradable	All other intangible assets (e.g. software, licences, etc.) evaluated at HV. The heading must be completed and the amounts entered are subject to depreciation at column DY. Non-tradable means that there is no active market for it but they eventually can be transferred to another person or entity.
8010	Other non-current assets	Other long-term assets evaluated at BV. The heading must be completed and, if applicable, the amounts of depreciation

	recorded at column DY.
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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	2010, 3010, 5010, 7010
historical cost (HV)	nominal or original cost of an asset when acquired	3020, 3030, 4010, 7020
book value (BV)	value at which an asset is carried on a balance sheet	1010, 1020, 1030, 1040, 8010

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
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.	Is the sum of depreciation of assets from the start of its life until the end of the previous period.	Systematic allocation of the depreciable amount of an asset over its useful life. A table with the annual rates of depreciation applied by each Member State should be communicated to the Commission observing the same deadlines as those set for introduction of annual data.	Total expenditure on purchases, major repairs and the production of fixed assets during the accounting year. Where grants and subsidies have been received in respect of these investments, the amount expended before deducting the said grants and subsidies is entered in column IP. Purchases of minor items of machinery and equipment as well as of young trees and bushes for a minor replanting operation do not appear in these columns but are included in the costs for the accounting year. Major repairs which effectively increase the value of the machinery and equipment compared to their value before repair, are also included under this column, either as an integral part of the machinery or equipment depreciation, which, as appropriate, will be adjusted to take account of the extended life (due to the repairs) of the item in question or by spreading the cost of the major repairs over the expected useful life. The value of the fixed assets produced is to be assessed on the basis of their cost (including the value of the paid and/or unpaid labour) and must be added to the value of the fixed assets given under codes 2010 to 8010 of table D "ASSETS".	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, thus lowering the total depreciation value.	Total sales of assets during the accounting year.	Closing valuation is the value of assets at the end of the accounting year.

Comments

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

For items 2010, 3010, 5010 and 7010 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.

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)
10 - Milk	E_QQ_10_N	E_QP_10_N	E_QS_10_N	E_OV_10_N	E_CV_10_N	E_QQ_10_I	E_PQ_10_I	E_QQ_10_O	E_RQ_10_O	E_TX_10_T
20 - Suckler cow premiums	E_QQ_20_N	E_QP_20_N	E_QS_20_N	E_OV_20_N	E_CV_20_N	E_QQ_20_I	E_PQ_20_I	E_QQ_20_O	E_RQ_20_O	E_TX_20_T
30 - Ewe and goat premiums	E_QQ_30_N	E_QP_30_N	E_QS_30_N	E_OV_30_N	E_CV_30_N	E_QQ_30_I	E_PQ_30_I	E_QQ_30_O	E_RQ_30_O	E_TX_30_T
40 - Sugar beet	E_QQ_40_N	E_QP_40_N	E_QS_40_N	E_OV_40_N	E_CV_40_N	E_QQ_40_I	E_PQ_40_I	E_QQ_40_O	E_RQ_40_O	E_TX_40_T
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 SPS except special rights	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
70 - Entitlements for special rights	E_QQ_70_N	E_QP_70_N	E_QS_70_N	E_OV_70_N	E_CV_70_N	E_QQ_70_I	E_PQ_70_I	E_QQ_70_O	E_RQ_70_O	E_TX_70_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 quotas transactions are *linked to land*, they are not recorded in this table, but only in ► **table D "Assets"**.

Enter the quota at *current market values* (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 and inform about the situation by the 31st of October. Conditional to the approval of the Commission, 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' ((heading 7010, for purchase, sale, opening valuation, closing valuation), H 'Inputs' (heading 5070 for rent paid, and 5061 for taxes) and/or I 'Crops' (heading 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: ► categories 10 and 40 (milk and sugar beet): quintals (of milk & sugar beet respectively), ► category 20 and 30 (suckler cow and ewe and goat premiums): number of basic units of premium, ► category 50 (organic manure): number of animals converted in standard units, ► category 60 (single payment scheme except special rights): number of entitlements/ares, ► category 70 (entitlements for special rights under SPS): number of entitlements.
QP	Quota purchase	To be recorded for column N only, and <i>only if</i> quotas are not linked to land Example for category 10 (milk quota): amount paid for purchase of milk quotas done during the accounting year. Provided an active market exists, it is included also under ►table D, heading 7010, column IP 'Investment/Purchase'; however it is not necessarily equal to it as there may be other quotas or rights also recorded under heading 7010.
QS	Quota sold	To be recorded for column N only, and <i>only if</i> quotas are not linked to land Example for category 10 (milk quota): amount received for sales of milk quotas done during the accounting year. Provided an active market exists, it is included also under ►table D, heading 7010, column SA - 'Sales'; however it is not necessarily equal to it as there may be other quotas or rights also recorded under heading 7010.
OV	Opening valuation	To be recorded for column N only, and <i>only if</i> quotas are not linked to land Example for category 10 (milk quota): the value of the milk quotas at the owner's own disposal, whether originally acquired freely or purchased, should be recorded at the market values existing at opening valuation. However, it is not necessarily equal to the

		value in ► table D, heading 7010, column OV 'Opening valuation' if there are other quotas or rights than milk quota recorded under heading 7010. The value of milk quota should be estimated according to the most possible accurate information at your disposal (current regional value if available).
CV	Closing valuation	To be recorded for column N only, and <i>only if</i> quotas are not linked to land Example for category 10 (milk quota): the value of the milk quotas at the owner's own disposal, whether originally acquired freely or purchased, should be recorded at the market values existing at closing valuation. However, it is not necessarily equal to the value in ► table D, heading 7010, column CV 'Closing valuation' if there are other quotas or rights than milk quota recorded under heading 7010. The value of milk 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	Category 10 (Milk): additional levy on milk due on the production for the accounting year, otherwise the amount paid. Included also in ► table H, category 5061 (Taxes and other dues)

2.5.3) How to record milk quota

Table E – category 10: How to record milk quotas.		
	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	<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 7010 (intangible assets - tradable), in column OV. Under ► category 7010 (intangible assets - tradable), 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	<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 7010 'intangible assets – tradable', column IP 'Investment/purchase'. Receipts from quota sold under ► code 7010 'intangible assets – tradable', 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	<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	<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'.

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, 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 st of October, the Commission may authorise derogation to record 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 385/2012. 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, 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 of N used in mineral fertilisers	-	H_SC_3031_Q
3032	Quantity of P2O5 used in mineral fertilisers	-	H_SC_3032_Q
3033	Quantity 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	-
4040	Specific costs for buffalo's milk processing	H_OS_4040_V	-
4050	Specific costs for sheep's milk processing	H_OS_4050_V	-
4060	Specific costs for goat's milk processing	H_OS_4060_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	H_FO_5030_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.

If certain recorded costs do not correspond to the accounting production year, the corresponding changes in stocks of inputs (including costs accruing to growing crops) should be indicated in table D "ASSETS".

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.

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 overheads'.</p>

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>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	
<p>Feedstuffs (codes 2010 to 2050)</p> <p>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".</p> <p>Used feedstuffs are divided into those purchased and those produced on the farm.</p>	

<p>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.</p> <p>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.</p> <p>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.</p> <p>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'.</p>	
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
<p>Feedstuffs produced and used on the farm (codes 2050, 2060, 2070, 2050) 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.</p> <p>The costs of products produced and used on the farm should correspond with value of their farm use (FU) indicated in table I, J, K and L.</p>	
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
2050	Farm-produced feedstuffs for grazing stock (equines, ruminants)
2080	<p>Veterinary expenses</p> <p>Cost of veterinary fees and medicines. Includes only purchased veterinary services and medicines related to maintaining animal health (prevention and cure).</p>
2090	<p>Other specific livestock costs</p> <p>All expenditure relating directly to livestock production for which there is no separate provision in the other Table H codes: stud fees, artificial insemination, castration, milk tests, subscription and registration in herd-books, detergents for cleaning livestock equipment (e.g. milking machines), packing materials for livestock products, costs of storage and market preparation of livestock products of the farm done outside the farm, cost of marketing the livestock products of the farm, cost of disposal of excess manure, etc. It includes also short-term rent of buildings used to house animals or store products in connection therewith. It excludes specific costs of animal products processing recorded under codes 4030 to 4070 of table H. and those costs which can be recorded under the code 2080 "Veterinary expenses".</p>
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</p>

	<p>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> <p>Provision of the data referred to in codes 3031-3033 is optional in the years 2015-2017 (i.e. for data relative to accounting years 2014-2016) for those Member States who used in the past the possibility under Article 3 of Regulation (EU) No 385/2012. Member States using this option shall annually inform the Commission and the Committee for the Farm Accountancy Data Network about the implementation of their plan concerning the preparation for the gathering and transmission of the data referred to in these codes.</p>	
3031	<p>Quantity of nitrogen (N) in mineral fertilisers used</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 phosphorus (P₂O₅) in mineral fertilisers used</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 potassium (K₂O) in mineral fertilisers used</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, predators, 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 protection materials used is not separately known, the total should be entered under code</p>

	<p>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 is 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 is 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 is reported in table L under code 1010.</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 cow's milk processing (e.g. the specific packaging or marketing costs) which is reported in table L under code 261.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4040	<p>Specific costs for buffalo's milk processing</p> <p>Costs of ingredients, raw materials or semi-processed products, own or purchased and other specific costs of buffalo's milk processing (e.g. the specific packaging or marketing costs) which is reported in table L under code 262.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4050	<p>Specific costs for sheep's milk processing</p> <p>Costs of ingredients, raw materials or semi-processed products, own or purchased and other</p>

	<p>specific costs of sheep's milk processing (e.g. the specific packaging or marketing costs) which is reported in table L under code 311.</p> <p>Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.</p>
4060	<p>Specific costs for goat's milk processing</p> <p>Costs of ingredients, raw materials or semi-processed products, own or purchased and other specific costs of goat's milk processing (e.g. the specific packaging or marketing costs) which is reported in table L under code 321.</p> <p>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 4060 (e.g. the specific packaging or marketing costs), which are reported in table L under code 900.</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 own 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.</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 purchased electricity for farm business use.</p>
5030	<p>Heating fuels</p> <p>Total consumption of purchased heating fuels for farm business use, including the heating of glasshouses.</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 and other charges 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

	<p>them - to be registered in code 2090 of this table</p> <ul style="list-style-type: none"> - 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>Of which 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 be deducted from 5080 (i.e. the recorded amount of costs paid is reduced by the amount of interest received on liquid assets).</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>

2.9.

Table I. CROPS

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	Quantity	Value	Value	Value	
10110	Common wheat and spelt	I_A_10110_TC_MD_TA	I_A_10110_TC_MD_IR	I_A_10110_TC_MD_EN	I_A_10110_TC_MD_GM	I_OV_10110_TC_MD_V	I_CV_10110_TC_MD_V	I_PR_10110_TC_MD_Q	I_SA_10110_TC_MD_Q	I_SA_10110_TC_MD_V	I_FC_10110_TC_MD_V	I_FU_10110_TC_MD_V	
10120	Durum wheat	I_A_10120_TC_MD_TA	I_A_10120_TC_MD_IR	I_A_10120_TC_MD_EN	I_A_10120_TC_MD_GM	I_OV_10120_TC_MD_V	I_CV_10120_TC_MD_V	I_PR_10120_TC_MD_Q	I_SA_10120_TC_MD_Q	I_SA_10120_TC_MD_V	I_FC_10120_TC_MD_V	I_FU_10120_TC_MD_V	
10130	Rye	I_A_10130_TC_MD_TA	I_A_10130_TC_MD_IR	I_A_10130_TC_MD_EN	I_A_10130_TC_MD_GM	I_OV_10130_TC_MD_V	I_CV_10130_TC_MD_V	I_PR_10130_TC_MD_Q	I_SA_10130_TC_MD_Q	I_SA_10130_TC_MD_V	I_FC_10130_TC_MD_V	I_FU_10130_TC_MD_V	
10140	Barley	I_A_10140_TC_MD_TA	I_A_10140_TC_MD_IR	I_A_10140_TC_MD_EN	I_A_10140_TC_MD_GM	I_OV_10140_TC_MD_V	I_CV_10140_TC_MD_V	I_PR_10140_TC_MD_Q	I_SA_10140_TC_MD_Q	I_SA_10140_TC_MD_V	I_FC_10140_TC_MD_V	I_FU_10140_TC_MD_V	
10150	Oats	I_A_10150_TC_MD_TA	I_A_10150_TC_MD_IR	I_A_10150_TC_MD_EN	I_A_10150_TC_MD_GM	I_OV_10150_TC_MD_V	I_CV_10150_TC_MD_V	I_PR_10150_TC_MD_Q	I_SA_10150_TC_MD_Q	I_SA_10150_TC_MD_V	I_FC_10150_TC_MD_V	I_FU_10150_TC_MD_V	
10160	Grain maize	I_A_10160_TC_MD_TA	I_A_10160_TC_MD_IR	I_A_10160_TC_MD_EN	I_A_10160_TC_MD_GM	I_OV_10160_TC_MD_V	I_CV_10160_TC_MD_V	I_PR_10160_TC_MD_Q	I_SA_10160_TC_MD_Q	I_SA_10160_TC_MD_V	I_FC_10160_TC_MD_V	I_FU_10160_TC_MD_V	
10170	Rice	I_A_10170_TC_MD_TA	I_A_10170_TC_MD_IR	I_A_10170_TC_MD_EN	I_A_10170_TC_MD_GM	I_OV_10170_TC_MD_V	I_CV_10170_TC_MD_V	I_PR_10170_TC_MD_Q	I_SA_10170_TC_MD_Q	I_SA_10170_TC_MD_V	I_FC_10170_TC_MD_V	I_FU_10170_TC_MD_V	
10190	Other cereals for the production of grain	I_A_10190_TC_MD_TA	I_A_10190_TC_MD_IR	I_A_10190_TC_MD_EN	I_A_10190_TC_MD_GM	I_OV_10190_TC_MD_V	I_CV_10190_TC_MD_V	I_PR_10190_TC_MD_Q	I_SA_10190_TC_MD_Q	I_SA_10190_TC_MD_V	I_FC_10190_TC_MD_V	I_FU_10190_TC_MD_V	
10210	Peas, field beans and sweet lupines	I_A_10210_TC_MD_TA	I_A_10210_TC_MD_IR	I_A_10210_TC_MD_EN	I_A_10210_TC_MD_GM	I_OV_10210_TC_MD_V	I_CV_10210_TC_MD_V	I_PR_10210_TC_MD_Q	I_SA_10210_TC_MD_Q	I_SA_10210_TC_MD_V	I_FC_10210_TC_MD_V	I_FU_10210_TC_MD_V	
10220	Lentils, chickpeas and vetches	I_A_10220_TC_MD_TA	I_A_10220_TC_MD_IR	I_A_10220_TC_MD_EN	I_A_10220_TC_MD_GM	I_OV_10220_TC_MD_V	I_CV_10220_TC_MD_V	I_PR_10220_TC_MD_Q	I_SA_10220_TC_MD_Q	I_SA_10220_TC_MD_V	I_FC_10220_TC_MD_V	I_FU_10220_TC_MD_V	
10290	Other protein crops	I_A_10290_TC_MD_TA	I_A_10290_TC_MD_IR	I_A_10290_TC_MD_EN	I_A_10290_TC_MD_GM	I_OV_10290_TC_MD_V	I_CV_10290_TC_MD_V	I_PR_10290_TC_MD_Q	I_SA_10290_TC_MD_Q	I_SA_10290_TC_MD_V	I_FC_10290_TC_MD_V	I_FU_10290_TC_MD_V	
10300	Potatoes (including early potatoes and seed potatoes)	I_A_10300_TC_MD_TA	I_A_10300_TC_MD_IR	I_A_10300_TC_MD_EN	I_A_10300_TC_MD_GM	I_OV_10300_TC_MD_V	I_CV_10300_TC_MD_V	I_PR_10300_TC_MD_Q	I_SA_10300_TC_MD_Q	I_SA_10300_TC_MD_V	I_FC_10300_TC_MD_V	I_FU_10300_TC_MD_V	
10310	Potatoes for starch	I_A_10310_TC_MD_TA	I_A_10310_TC_MD_IR	I_A_10310_TC_MD_EN	I_A_10310_TC_MD_GM	I_OV_10310_TC_MD_V	I_CV_10310_TC_MD_V	I_PR_10310_TC_MD_Q	I_SA_10310_TC_MD_Q	I_SA_10310_TC_MD_V	I_FC_10310_TC_MD_V	I_FU_10310_TC_MD_V	
10390	Other potatoes	I_A_10390_TC_MD_TA	I_A_10390_TC_MD_IR	I_A_10390_TC_MD_EN	I_A_10390_TC_MD_GM	I_OV_10390_TC_MD_V	I_CV_10390_TC_MD_V	I_PR_10390_TC_MD_Q	I_SA_10390_TC_MD_Q	I_SA_10390_TC_MD_V	I_FC_10390_TC_MD_V	I_FU_10390_TC_MD_V	
10400	Sugar beet (excluding seed)	I_A_10400_TC_MD_TA	I_A_10400_TC_MD_IR	I_A_10400_TC_MD_EN	I_A_10400_TC_MD_GM	I_OV_10400_TC_MD_V	I_CV_10400_TC_MD_V	I_PR_10400_TC_MD_Q	I_SA_10400_TC_MD_Q	I_SA_10400_TC_MD_V	I_FC_10400_TC_MD_V	I_FU_10400_TC_MD_V	
10500	Fodder roots and brassicas (excluding seed)	I_A_10500_TC_MD_TA	I_A_10500_TC_MD_IR	I_A_10500_TC_MD_EN	I_A_10500_TC_MD_GM	I_OV_10500_TC_MD_V	I_CV_10500_TC_MD_V	I_PR_10500_TC_MD_Q	I_SA_10500_TC_MD_Q	I_SA_10500_TC_MD_V	I_FC_10500_TC_MD_V	I_FU_10500_TC_MD_V	
10601	Tobacco	I_A_10601_TC_MD_TA	I_A_10601_TC_MD_IR	I_A_10601_TC_MD_EN	I_A_10601_TC_MD_GM	I_OV_10601_TC_MD_V	I_CV_10601_TC_MD_V	I_PR_10601_TC_MD_Q	I_SA_10601_TC_MD_Q	I_SA_10601_TC_MD_V	I_FC_10601_TC_MD_V	I_FU_10601_TC_MD_V	

10602	Hops	I_A_10602_TC _MD_TA	I_A_10602_TC _MD_IR	I_A_10602_TC _MD_EN	I_A_10602_TC _MD_GM	I_OV_10602_TC _MD_V	I_CV_10602_TC _MD_V	I_PR_10602_TC _MD_Q	I_SA_10602_TC _MD_Q	I_SA_10602_TC _MD_V	I_FC_10602_TC _MD_V	I_FU_10602_TC _MD_V
10603	Cotton	I_A_10603_TC _MD_TA	I_A_10603_TC _MD_IR	I_A_10603_TC _MD_EN	I_A_10603_TC _MD_GM	I_OV_10603_TC _MD_V	I_CV_10603_TC _MD_V	I_PR_10603_TC _MD_Q	I_SA_10603_TC _MD_Q	I_SA_10603_TC _MD_V	I_FC_10603_TC _MD_V	I_FU_10603_TC _MD_V
10604	Rape and turnip rape	I_A_10604_TC _MD_TA	I_A_10604_TC _MD_IR	I_A_10604_TC _MD_EN	I_A_10604_TC _MD_GM	I_OV_10604_TC _MD_V	I_CV_10604_TC _MD_V	I_PR_10604_TC _MD_Q	I_SA_10604_TC _MD_Q	I_SA_10604_TC _MD_V	I_FC_10604_TC _MD_V	I_FU_10604_TC _MD_V
10605	Sunflower	I_A_10605_TC _MD_TA	I_A_10605_TC _MD_IR	I_A_10605_TC _MD_EN	I_A_10605_TC _MD_GM	I_OV_10605_TC _MD_V	I_CV_10605_TC _MD_V	I_PR_10605_TC _MD_Q	I_SA_10605_TC _MD_Q	I_SA_10605_TC _MD_V	I_FC_10605_TC _MD_V	I_FU_10605_TC _MD_V
10606	Soya	I_A_10606_TC _MD_TA	I_A_10606_TC _MD_IR	I_A_10606_TC _MD_EN	I_A_10606_TC _MD_GM	I_OV_10606_TC _MD_V	I_CV_10606_TC _MD_V	I_PR_10606_TC _MD_Q	I_SA_10606_TC _MD_Q	I_SA_10606_TC _MD_V	I_FC_10606_TC _MD_V	I_FU_10606_TC _MD_V
10607	Linseed (oil flax)	I_A_10607_TC _MD_TA	I_A_10607_TC _MD_IR	I_A_10607_TC _MD_EN	I_A_10607_TC _MD_GM	I_OV_10607_TC _MD_V	I_CV_10607_TC _MD_V	I_PR_10607_TC _MD_Q	I_SA_10607_TC _MD_Q	I_SA_10607_TC _MD_V	I_FC_10607_TC _MD_V	I_FU_10607_TC _MD_V
10608	Other oil seed crops	I_A_10608_TC _MD_TA	I_A_10608_TC _MD_IR	I_A_10608_TC _MD_EN	I_A_10608_TC _MD_GM	I_OV_10608_TC _MD_V	I_CV_10608_TC _MD_V	I_PR_10608_TC _MD_Q	I_SA_10608_TC _MD_Q	I_SA_10608_TC _MD_V	I_FC_10608_TC _MD_V	I_FU_10608_TC _MD_V
10609	Flax	I_A_10609_TC _MD_TA	I_A_10609_TC _MD_IR	I_A_10609_TC _MD_EN	I_A_10609_TC _MD_GM	I_OV_10609_TC _MD_V	I_CV_10609_TC _MD_V	I_PR_10609_TC _MD_Q	I_SA_10609_TC _MD_Q	I_SA_10609_TC _MD_V	I_FC_10609_TC _MD_V	I_FU_10609_TC _MD_V
10610	Hemp	I_A_10610_TC _MD_TA	I_A_10610_TC _MD_IR	I_A_10610_TC _MD_EN	I_A_10610_TC _MD_GM	I_OV_10610_TC _MD_V	I_CV_10610_TC _MD_V	I_PR_10610_TC _MD_Q	I_SA_10610_TC _MD_Q	I_SA_10610_TC _MD_V	I_FC_10610_TC _MD_V	I_FU_10610_TC _MD_V
10611	Other fibre plants	I_A_10611_TC _MD_TA	I_A_10611_TC _MD_IR	I_A_10611_TC _MD_EN	I_A_10611_TC _MD_GM	I_OV_10611_TC _MD_V	I_CV_10611_TC _MD_V	I_PR_10611_TC _MD_Q	I_SA_10611_TC _MD_Q	I_SA_10611_TC _MD_V	I_FC_10611_TC _MD_V	I_FU_10611_TC _MD_V
10612	Aromatic plants, medical and culinary plants	I_A_10612_TC _MD_TA	I_A_10612_TC _MD_IR	I_A_10612_TC _MD_EN	I_A_10612_TC _MD_GM	I_OV_10612_TC _MD_V	I_CV_10612_TC _MD_V	I_PR_10612_TC _MD_Q	I_SA_10612_TC _MD_Q	I_SA_10612_TC _MD_V	I_FC_10612_TC _MD_V	I_FU_10612_TC _MD_V
10613	Sugar cane	I_A_10613_TC _MD_TA	I_A_10613_TC _MD_IR	I_A_10613_TC _MD_EN	I_A_10613_TC _MD_GM	I_OV_10613_TC _MD_V	I_CV_10613_TC _MD_V	I_PR_10613_TC _MD_Q	I_SA_10613_TC _MD_Q	I_SA_10613_TC _MD_V	I_FC_10613_TC _MD_V	I_FU_10613_TC _MD_V
10690	Other industrial crops not mentioned elsewhere	I_A_10690_TC _MD_TA	I_A_10690_TC _MD_IR	I_A_10690_TC _MD_EN	I_A_10690_TC _MD_GM	I_OV_10690_TC _MD_V	I_CV_10690_TC _MD_V	I_PR_10690_TC _MD_Q	I_SA_10690_TC _MD_Q	I_SA_10690_TC _MD_V	I_FC_10690_TC _MD_V	I_FU_10690_TC _MD_V
10711	Fresh vegetables, melons and strawberries – Open field	I_A_10711_TC _MD_TA	I_A_10711_TC _MD_IR	I_A_10711_TC _MD_EN	I_A_10711_TC _MD_GM	I_OV_10711_TC _MD_V	I_CV_10711_TC _MD_V	I_PR_10711_TC _MD_Q	I_SA_10711_TC _MD_Q	I_SA_10711_TC _MD_V	I_FC_10711_TC _MD_V	I_FU_10711_TC _MD_V
10712	Fresh vegetables, melons and strawberries: – Market gardening	I_A_10712_TC _MD_TA	I_A_10712_TC _MD_IR	I_A_10712_TC _MD_EN	I_A_10712_TC _MD_GM	I_OV_10712_TC _MD_V	I_CV_10712_TC _MD_V	I_PR_10712_TC _MD_Q	I_SA_10712_TC _MD_Q	I_SA_10712_TC _MD_V	I_FC_10712_TC _MD_V	I_FU_10712_TC _MD_V
10720	Fresh vegetables, melons and strawberries – Under glass or under other (accessible) protective cover	I_A_10720_TC _MD_TA	I_A_10720_TC _MD_IR	I_A_10720_TC _MD_EN	I_A_10720_TC _MD_GM	I_OV_10720_TC _MD_V	I_CV_10720_TC _MD_V	I_PR_10720_TC _MD_Q	I_SA_10720_TC _MD_Q	I_SA_10720_TC _MD_V	I_FC_10720_TC _MD_V	I_FU_10720_TC _MD_V
10731	Cauliflower and broccoli	I_A_10731_TC _MD_TA	I_A_10731_TC _MD_IR	I_A_10731_TC _MD_EN	I_A_10731_TC _MD_GM	I_OV_10731_TC _MD_V	I_CV_10731_TC _MD_V	I_PR_10731_TC _MD_Q	I_SA_10731_TC _MD_Q	I_SA_10731_TC _MD_V	I_FC_10731_TC _MD_V	I_FU_10731_TC _MD_V
10732	Lettuce	I_A_10732_TC _MD_TA	I_A_10732_TC _MD_IR	I_A_10732_TC _MD_EN	I_A_10732_TC _MD_GM	I_OV_10732_TC _MD_V	I_CV_10732_TC _MD_V	I_PR_10732_TC _MD_Q	I_SA_10732_TC _MD_Q	I_SA_10732_TC _MD_V	I_FC_10732_TC _MD_V	I_FU_10732_TC _MD_V

10733	Tomatoes	I_A_10733_TC _MD_TA	I_A_10733_TC _MD_IR	I_A_10733_TC _MD_EN	I_A_10733_TC _MD_GM	I_OV_10733_TC _MD_V	I_CV_10733_TC _MD_V	I_PR_10733_TC _MD_Q	I_SA_10733_TC _MD_Q	I_SA_10733_TC _MD_V	I_FC_10733_TC _MD_V	I_FU_10733_TC _MD_V
10734	Sweet corn	I_A_10734_TC _MD_TA	I_A_10734_TC _MD_IR	I_A_10734_TC _MD_EN	I_A_10734_TC _MD_GM	I_OV_10734_TC _MD_V	I_CV_10734_TC _MD_V	I_PR_10734_TC _MD_Q	I_SA_10734_TC _MD_Q	I_SA_10734_TC _MD_V	I_FC_10734_TC _MD_V	I_FU_10734_TC _MD_V
10735	Onions	I_A_10735_TC _MD_TA	I_A_10735_TC _MD_IR	I_A_10735_TC _MD_EN	I_A_10735_TC _MD_GM	I_OV_10735_TC _MD_V	I_CV_10735_TC _MD_V	I_PR_10735_TC _MD_Q	I_SA_10735_TC _MD_Q	I_SA_10735_TC _MD_V	I_FC_10735_TC _MD_V	I_FU_10735_TC _MD_V
10736	Garlic	I_A_10736_TC _MD_TA	I_A_10736_TC _MD_IR	I_A_10736_TC _MD_EN	I_A_10736_TC _MD_GM	I_OV_10736_TC _MD_V	I_CV_10736_TC _MD_V	I_PR_10736_TC _MD_Q	I_SA_10736_TC _MD_Q	I_SA_10736_TC _MD_V	I_FC_10736_TC _MD_V	I_FU_10736_TC _MD_V
10737	Carrots	I_A_10737_TC _MD_TA	I_A_10737_TC _MD_IR	I_A_10737_TC _MD_EN	I_A_10737_TC _MD_GM	I_OV_10737_TC _MD_V	I_CV_10737_TC _MD_V	I_PR_10737_TC _MD_Q	I_SA_10737_TC _MD_Q	I_SA_10737_TC _MD_V	I_FC_10737_TC _MD_V	I_FU_10737_TC _MD_V
10738	Strawberries	I_A_10738_TC _MD_TA	I_A_10738_TC _MD_IR	I_A_10738_TC _MD_EN	I_A_10738_TC _MD_GM	I_OV_10738_TC _MD_V	I_CV_10738_TC _MD_V	I_PR_10738_TC _MD_Q	I_SA_10738_TC _MD_Q	I_SA_10738_TC _MD_V	I_FC_10738_TC _MD_V	I_FU_10738_TC _MD_V
10739	Melons	I_A_10739_TC _MD_TA	I_A_10739_TC _MD_IR	I_A_10739_TC _MD_EN	I_A_10739_TC _MD_GM	I_OV_10739_TC _MD_V	I_CV_10739_TC _MD_V	I_PR_10739_TC _MD_Q	I_SA_10739_TC _MD_Q	I_SA_10739_TC _MD_V	I_FC_10739_TC _MD_V	I_FU_10739_TC _MD_V
10790	Other vegetables	I_A_10790_TC _MD_TA	I_A_10790_TC _MD_IR	I_A_10790_TC _MD_EN	I_A_10790_TC _MD_GM	I_OV_10790_TC _MD_V	I_CV_10790_TC _MD_V	I_PR_10790_TC _MD_Q	I_SA_10790_TC _MD_Q	I_SA_10790_TC _MD_V	I_FC_10790_TC _MD_V	I_FU_10790_TC _MD_V
10810	Flowers and ornamental plants – Outdoor or under low protective cover	I_A_10810_TC _MD_TA	I_A_10810_TC _MD_IR	I_A_10810_TC _MD_EN	I_A_10810_TC _MD_GM	I_OV_10810_TC _MD_V	I_CV_10810_TC _MD_V			I_SA_10810_TC _MD_V	I_FC_10810_TC _MD_V	I_FU_10810_TC _MD_V
10820	Flowers and ornamental plants – Under glass or under other protective cover	I_A_10820_TC _MD_TA	I_A_10820_TC _MD_IR	I_A_10820_TC _MD_EN	I_A_10820_TC _MD_GM	I_OV_10820_TC _MD_V	I_CV_10820_TC _MD_V			I_SA_10820_TC _MD_V	I_FC_10820_TC _MD_V	I_FU_10820_TC _MD_V
10830	Flower bulbs, corms and tubers.	I_A_10830_TC _MD_TA	I_A_10830_TC _MD_IR	I_A_10830_TC _MD_EN	I_A_10830_TC _MD_GM	I_OV_10830_TC _MD_V	I_CV_10830_TC _MD_V			I_SA_10830_TC _MD_V	I_FC_10830_TC _MD_V	I_FU_10830_TC _MD_V
10840	Cut flowers and flower buds	I_A_10840_TC _MD_TA	I_A_10840_TC _MD_IR	I_A_10840_TC _MD_EN	I_A_10840_TC _MD_GM	I_OV_10840_TC _MD_V	I_CV_10840_TC _MD_V			I_SA_10840_TC _MD_V	I_FC_10840_TC _MD_V	I_FU_10840_TC _MD_V
10850	Flowering and ornamental plants.	I_A_10850_TC _MD_TA	I_A_10850_TC _MD_IR	I_A_10850_TC _MD_EN	I_A_10850_TC _MD_GM	I_OV_10850_TC _MD_V	I_CV_10850_TC _MD_V			I_SA_10850_TC _MD_V	I_FC_10850_TC _MD_V	I_FU_10850_TC _MD_V
10910	Temporary grass	I_A_10910_TC _MD_TA	I_A_10910_TC _MD_IR	I_A_10910_TC _MD_EN	I_A_10910_TC _MD_GM	I_OV_10910_TC _MD_V	I_CV_10910_TC _MD_V	I_PR_10910_TC _MD_Q	I_SA_10910_TC _MD_Q	I_SA_10910_TC _MD_V	I_FC_10910_TC _MD_V	I_FU_10910_TC _MD_V
10921	Green maize	I_A_10921_TC _MD_TA	I_A_10921_TC _MD_IR	I_A_10921_TC _MD_EN	I_A_10921_TC _MD_GM	I_OV_10921_TC _MD_V	I_CV_10921_TC _MD_V	I_PR_10921_TC _MD_Q	I_SA_10921_TC _MD_Q	I_SA_10921_TC _MD_V	I_FC_10921_TC _MD_V	I_FU_10921_TC _MD_V
10922	Leguminous plants	I_A_10922_TC _MD_TA	I_A_10922_TC _MD_IR	I_A_10922_TC _MD_EN	I_A_10922_TC _MD_GM	I_OV_10922_TC _MD_V	I_CV_10922_TC _MD_V	I_PR_10922_TC _MD_Q	I_SA_10922_TC _MD_Q	I_SA_10922_TC _MD_V	I_FC_10922_TC _MD_V	I_FU_10922_TC _MD_V
10923	Other plants harvested green but not mentioned elsewhere	I_A_10923_TC _MD_TA	I_A_10923_TC _MD_IR	I_A_10923_TC _MD_EN	I_A_10923_TC _MD_GM	I_OV_10923_TC _MD_V	I_CV_10923_TC _MD_V	I_PR_10923_TC _MD_Q	I_SA_10923_TC _MD_Q	I_SA_10923_TC _MD_V	I_FC_10923_TC _MD_V	I_FU_10923_TC _MD_V
11000	Arable land seed and seedlings	I_A_11000_TC _MD_TA	I_A_11000_TC _MD_IR	I_A_11000_TC _MD_EN	I_A_11000_TC _MD_GM	I_OV_11000_TC _MD_V	I_CV_11000_TC _MD_V	I_PR_11000_TC _MD_Q	I_SA_11000_TC _MD_Q	I_SA_11000_TC _MD_V	I_FC_11000_TC _MD_V	I_FU_11000_TC _MD_V
11100	Other arable land crops	I_A_11100_TC	I_A_11100_TC	I_A_11100_TC	I_A_11100_TC	I_OV_11100_TC	I_CV_11100_TC	I_PR_11100_TC	I_SA_11100_TC	I_SA_11100_TC	I_FC_11100_TC	I_FU_11100_TC

		_MD_TA	_MD_IR	_MD_EN	_MD_GM	_MD_V	_MD_V	_MD_Q	_MD_Q	_MD_V	_MD_V	_MD_V
11210	Fallow land without any subsidies	I_A_11210_TC _MD_TA	I_A_11210_TC _MD_IR	I_A_11210_TC _MD_EN	I_A_11210_TC _MD_GM	I_OV_11210_TC _MD_V	I_CV_11210_TC _MD_V	I_PR_11210_TC _MD_Q	I_SA_11210_TC _MD_Q	I_SA_11210_TC _MD_V	I_FC_11210_TC _MD_V	I_FU_11210_TC _MD_V
11220	Fallow land subject to the payment of subsidies, with no economic use	I_A_11220_TC _MD_TA	I_A_11220_TC _MD_IR	I_A_11220_TC _MD_EN	I_A_11220_TC _MD_GM	I_OV_11220_TC _MD_V	I_CV_11220_TC _MD_V	I_PR_11220_TC _MD_Q	I_SA_11220_TC _MD_Q	I_SA_11220_TC _MD_V	I_FC_11220_TC _MD_V	I_FU_11220_TC _MD_V
11300	Land ready for sowing leased to others, including land made available as a benefit in kind	I_A_11300_TC _MD_TA	I_A_11300_TC _MD_IR	I_A_11300_TC _MD_EN	I_A_11300_TC _MD_GM	I_OV_11300_TC _MD_V	I_CV_11300_TC _MD_V	I_PR_11300_TC _MD_Q	I_SA_11300_TC _MD_Q	I_SA_11300_TC _MD_V	I_FC_11300_TC _MD_V	I_FU_11300_TC _MD_V
20000	Kitchen gardens	I_A_20000_TC _MD_TA	I_A_20000_TC _MD_IR	I_A_20000_TC _MD_EN	I_A_20000_TC _MD_GM	I_OV_20000_TC _MD_V	I_CV_20000_TC _MD_V	I_PR_20000_TC _MD_Q	I_SA_20000_TC _MD_Q	I_SA_20000_TC _MD_V	I_FC_20000_TC _MD_V	I_FU_20000_TC _MD_V
30100	Pasture and meadow, excluding rough grazing	I_A_30100_TC _MD_TA	I_A_30100_TC _MD_IR	I_A_30100_TC _MD_EN	I_A_30100_TC _MD_GM	I_OV_30100_TC _MD_V	I_CV_30100_TC _MD_V	I_PR_30100_TC _MD_Q	I_SA_30100_TC _MD_Q	I_SA_30100_TC _MD_V	I_FC_30100_TC _MD_V	I_FU_30100_TC _MD_V
30200	Rough grazing	I_A_30200_TC _MD_TA	I_A_30200_TC _MD_IR	I_A_30200_TC _MD_EN	I_A_30200_TC _MD_GM	I_OV_30200_TC _MD_V	I_CV_30200_TC _MD_V	I_PR_30200_TC _MD_Q	I_SA_30200_TC _MD_Q	I_SA_30200_TC _MD_V	I_FC_30200_TC _MD_V	I_FU_30200_TC _MD_V
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	I_A_30300_TC _MD_TA	I_A_30300_TC _MD_IR	I_A_30300_TC _MD_EN	I_A_30300_TC _MD_GM	I_OV_30300_TC _MD_V	I_CV_30300_TC _MD_V	I_PR_30300_TC _MD_Q	I_SA_30300_TC _MD_Q	I_SA_30300_TC _MD_V	I_FC_30300_TC _MD_V	I_FU_30300_TC _MD_V
40111	Apples	I_A_40111_TC _MD_TA	I_A_40111_TC _MD_IR	I_A_40111_TC _MD_EN	I_A_40111_TC _MD_GM	I_OV_40111_TC _MD_V	I_CV_40111_TC _MD_V	I_PR_40111_TC _MD_Q	I_SA_40111_TC _MD_Q	I_SA_40111_TC _MD_V	I_FC_40111_TC _MD_V	I_FU_40111_TC _MD_V
40112	Pears	I_A_40112_TC _MD_TA	I_A_40112_TC _MD_IR	I_A_40112_TC _MD_EN	I_A_40112_TC _MD_GM	I_OV_40112_TC _MD_V	I_CV_40112_TC _MD_V	I_PR_40112_TC _MD_Q	I_SA_40112_TC _MD_Q	I_SA_40112_TC _MD_V	I_FC_40112_TC _MD_V	I_FU_40112_TC _MD_V
40113	Peaches and nectarines	I_A_40113_TC _MD_TA	I_A_40113_TC _MD_IR	I_A_40113_TC _MD_EN	I_A_40113_TC _MD_GM	I_OV_40113_TC _MD_V	I_CV_40113_TC _MD_V	I_PR_40113_TC _MD_Q	I_SA_40113_TC _MD_Q	I_SA_40113_TC _MD_V	I_FC_40113_TC _MD_V	I_FU_40113_TC _MD_V
40114	Other fruit of temperate zones	I_A_40114_TC _MD_TA	I_A_40114_TC _MD_IR	I_A_40114_TC _MD_EN	I_A_40114_TC _MD_GM	I_OV_40114_TC _MD_V	I_CV_40114_TC _MD_V	I_PR_40114_TC _MD_Q	I_SA_40114_TC _MD_Q	I_SA_40114_TC _MD_V	I_FC_40114_TC _MD_V	I_FU_40114_TC _MD_V
40115	Fruit of subtropical or tropical zones	I_A_40115_TC _MD_TA	I_A_40115_TC _MD_IR	I_A_40115_TC _MD_EN	I_A_40115_TC _MD_GM	I_OV_40115_TC _MD_V	I_CV_40115_TC _MD_V	I_PR_40115_TC _MD_Q	I_SA_40115_TC _MD_Q	I_SA_40115_TC _MD_V	I_FC_40115_TC _MD_V	I_FU_40115_TC _MD_V
40120	Berry species	I_A_40120_TC _MD_TA	I_A_40120_TC _MD_IR	I_A_40120_TC _MD_EN	I_A_40120_TC _MD_GM	I_OV_40120_TC _MD_V	I_CV_40120_TC _MD_V	I_PR_40120_TC _MD_Q	I_SA_40120_TC _MD_Q	I_SA_40120_TC _MD_V	I_FC_40120_TC _MD_V	I_FU_40120_TC _MD_V
40130	Nuts	I_A_40130_TC _MD_TA	I_A_40130_TC _MD_IR	I_A_40130_TC _MD_EN	I_A_40130_TC _MD_GM	I_OV_40130_TC _MD_V	I_CV_40130_TC _MD_V	I_PR_40130_TC _MD_Q	I_SA_40130_TC _MD_Q	I_SA_40130_TC _MD_V	I_FC_40130_TC _MD_V	I_FU_40130_TC _MD_V
40210	Oranges	I_A_40210_TC _MD_TA	I_A_40210_TC _MD_IR	I_A_40210_TC _MD_EN	I_A_40210_TC _MD_GM	I_OV_40210_TC _MD_V	I_CV_40210_TC _MD_V	I_PR_40210_TC _MD_Q	I_SA_40210_TC _MD_Q	I_SA_40210_TC _MD_V	I_FC_40210_TC _MD_V	I_FU_40210_TC _MD_V

40220	Tangerines, mandarins, clementines and similar small fruit	I_A_40220_TC_MD_TA	I_A_40220_TC_MD_IR	I_A_40220_TC_MD_EN	I_A_40220_TC_MD_GM	I_OV_40220_TC_MD_V	I_CV_40220_TC_MD_V	I_PR_40220_TC_MD_Q	I_SA_40220_TC_MD_Q	I_SA_40220_TC_MD_V	I_FC_40220_TC_MD_V	I_FU_40220_TC_MD_V
40230	Lemons	I_A_40230_TC_MD_TA	I_A_40230_TC_MD_IR	I_A_40230_TC_MD_EN	I_A_40230_TC_MD_GM	I_OV_40230_TC_MD_V	I_CV_40230_TC_MD_V	I_PR_40230_TC_MD_Q	I_SA_40230_TC_MD_Q	I_SA_40230_TC_MD_V	I_FC_40230_TC_MD_V	I_FU_40230_TC_MD_V
40290	Other citrus fruit	I_A_40290_TC_MD_TA	I_A_40290_TC_MD_IR	I_A_40290_TC_MD_EN	I_A_40290_TC_MD_GM	I_OV_40290_TC_MD_V	I_CV_40290_TC_MD_V	I_PR_40290_TC_MD_Q	I_SA_40290_TC_MD_Q	I_SA_40290_TC_MD_V	I_FC_40290_TC_MD_V	I_FU_40290_TC_MD_V
40310	Table olives	I_A_40310_TC_MD_TA	I_A_40310_TC_MD_IR	I_A_40310_TC_MD_EN	I_A_40310_TC_MD_GM	I_OV_40310_TC_MD_V	I_CV_40310_TC_MD_V	I_PR_40310_TC_MD_Q	I_SA_40310_TC_MD_Q	I_SA_40310_TC_MD_V	I_FC_40310_TC_MD_V	I_FU_40310_TC_MD_V
40320	Olives for oil production (sold in the form of fruit)	I_A_40320_TC_MD_TA	I_A_40320_TC_MD_IR	I_A_40320_TC_MD_EN	I_A_40320_TC_MD_GM	I_OV_40320_TC_MD_V	I_CV_40320_TC_MD_V	I_PR_40320_TC_MD_Q	I_SA_40320_TC_MD_Q	I_SA_40320_TC_MD_V	I_FC_40320_TC_MD_V	I_FU_40320_TC_MD_V
40330	Olive oil	I_A_40330_TC_MD_TA	I_A_40330_TC_MD_IR	I_A_40330_TC_MD_EN	I_A_40330_TC_MD_GM	I_OV_40330_TC_MD_V	I_CV_40330_TC_MD_V	I_PR_40330_TC_MD_Q	I_SA_40330_TC_MD_Q	I_SA_40330_TC_MD_V	I_FC_40330_TC_MD_V	I_FU_40330_TC_MD_V
40340	Olive by-products					I_OV_40340_TC_MD_V	I_CV_40340_TC_MD_V	I_PR_40340_TC_MD_Q	I_SA_40340_TC_MD_Q	I_SA_40340_TC_MD_V	I_FC_40340_TC_MD_V	I_FU_40340_TC_MD_V
40411	Quality wine with protected designation of origin (PDO)	I_A_40411_TC_MD_TA	I_A_40411_TC_MD_IR	I_A_40411_TC_MD_EN	I_A_40411_TC_MD_GM	I_OV_40411_TC_MD_V	I_CV_40411_TC_MD_V	I_PR_40411_TC_MD_Q	I_SA_40411_TC_MD_Q	I_SA_40411_TC_MD_V	I_FC_40411_TC_MD_V	I_FU_40411_TC_MD_V
40412	Quality wine with protected geographical indication (PGI)	I_A_40412_TC_MD_TA	I_A_40412_TC_MD_IR	I_A_40412_TC_MD_EN	I_A_40412_TC_MD_GM	I_OV_40412_TC_MD_V	I_CV_40412_TC_MD_V	I_PR_40412_TC_MD_Q	I_SA_40412_TC_MD_Q	I_SA_40412_TC_MD_V	I_FC_40412_TC_MD_V	I_FU_40412_TC_MD_V
40420	Other wines	I_A_40420_TC_MD_TA	I_A_40420_TC_MD_IR	I_A_40420_TC_MD_EN	I_A_40420_TC_MD_GM	I_OV_40420_TC_MD_V	I_CV_40420_TC_MD_V	I_PR_40420_TC_MD_Q	I_SA_40420_TC_MD_Q	I_SA_40420_TC_MD_V	I_FC_40420_TC_MD_V	I_FU_40420_TC_MD_V
40430	Table grapes	I_A_40430_TC_MD_TA	I_A_40430_TC_MD_IR	I_A_40430_TC_MD_EN	I_A_40430_TC_MD_GM	I_OV_40430_TC_MD_V	I_CV_40430_TC_MD_V	I_PR_40430_TC_MD_Q	I_SA_40430_TC_MD_Q	I_SA_40430_TC_MD_V	I_FC_40430_TC_MD_V	I_FU_40430_TC_MD_V
40440	Raisins	I_A_40440_TC_MD_TA	I_A_40440_TC_MD_IR	I_A_40440_TC_MD_EN	I_A_40440_TC_MD_GM	I_OV_40440_TC_MD_V	I_CV_40440_TC_MD_V	I_PR_40440_TC_MD_Q	I_SA_40440_TC_MD_Q	I_SA_40440_TC_MD_V	I_FC_40440_TC_MD_V	I_FU_40440_TC_MD_V
40451	Grapes for quality wine with protected designation of origin (PDO)	I_A_40451_TC_MD_TA	I_A_40451_TC_MD_IR	I_A_40451_TC_MD_EN	I_A_40451_TC_MD_GM	I_OV_40451_TC_MD_V	I_CV_40451_TC_MD_V	I_PR_40451_TC_MD_Q	I_SA_40451_TC_MD_Q	I_SA_40451_TC_MD_V	I_FC_40451_TC_MD_V	I_FU_40451_TC_MD_V
40452	Grapes for quality wine with protected geographical indication (PGI)	I_A_40452_TC_MD_TA	I_A_40452_TC_MD_IR	I_A_40452_TC_MD_EN	I_A_40452_TC_MD_GM	I_OV_40452_TC_MD_V	I_CV_40452_TC_MD_V	I_PR_40452_TC_MD_Q	I_SA_40452_TC_MD_Q	I_SA_40452_TC_MD_V	I_FC_40452_TC_MD_V	I_FU_40452_TC_MD_V
40460	Grapes for other wines	I_A_40460_TC_MD_TA	I_A_40460_TC_MD_IR	I_A_40460_TC_MD_EN	I_A_40460_TC_MD_GM	I_OV_40460_TC_MD_V	I_CV_40460_TC_MD_V	I_PR_40460_TC_MD_Q	I_SA_40460_TC_MD_Q	I_SA_40460_TC_MD_V	I_FC_40460_TC_MD_V	I_FU_40460_TC_MD_V
40470	Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm					I_OV_40470_TC_MD_V	I_CV_40470_TC_MD_V	I_PR_40470_TC_MD_Q	I_SA_40470_TC_MD_Q	I_SA_40470_TC_MD_V	I_FC_40470_TC_MD_V	I_FU_40470_TC_MD_V

40480	Vine by-products (marc, lees)					I_OV_40480_TC _MD_V	I_CV_40480_TC _MD_V	I_PR_40480_TC _MD_Q	I_SA_40480_TC _MD_Q	I_SA_40480_TC _MD_V	I_FC_40480_TC _MD_V	I_FU_40480_TC _MD_V
40500	Nurseries	I_A_40500_TC _MD_TA	I_A_40500_TC _MD_IR	I_A_40500_TC _MD_EN	I_A_40500_TC _MD_GM	I_OV_40500_TC _MD_V	I_CV_40500_TC _MD_V			I_SA_40500_TC _MD_V	I_FC_40500_TC _MD_V	I_FU_40500_TC _MD_V
40600	Other permanent crops	I_A_40600_TC _MD_TA	I_A_40600_TC _MD_IR	I_A_40600_TC _MD_EN	I_A_40600_TC _MD_GM	I_OV_40600_TC _MD_V	I_CV_40600_TC _MD_V	I_PR_40600_TC _MD_Q	I_SA_40600_TC _MD_Q	I_SA_40600_TC _MD_V	I_FC_40600_TC _MD_V	I_FU_40600_TC _MD_V
40610	of which Christmas trees	I_A_40610_TC _MD_TA	I_A_40610_TC _MD_IR	I_A_40610_TC _MD_EN	I_A_40610_TC _MD_GM	I_OV_40610_TC _MD_V	I_CV_40610_TC _MD_V	I_PR_40610_TC _MD_Q	I_SA_40610_TC _MD_Q	I_SA_40610_TC _MD_V	I_FC_40610_TC _MD_V	I_FU_40610_TC _MD_V
40700	Permanent crops under glass	I_A_40700_TC _MD_TA	I_A_40700_TC _MD_IR	I_A_40700_TC _MD_EN	I_A_40700_TC _MD_GM	I_OV_40700_TC _MD_V	I_CV_40700_TC _MD_V	I_PR_40700_TC _MD_Q	I_SA_40700_TC _MD_Q	I_SA_40700_TC _MD_V	I_FC_40700_TC _MD_V	I_FU_40700_TC _MD_V
40800	Growth of young plantations						I_CV_40800_TC _MD_V					
50100	Unutilised agricultural land	I_A_50100_TC _MD_TA	I_A_50100_TC _MD_IR	I_A_50100_TC _MD_EN	I_A_50100_TC _MD_GM	I_OV_50100_TC _MD_V	I_CV_50100_TC _MD_V			I_SA_50100_TC _MD_V	I_FC_50100_TC _MD_V	I_FU_50100_TC _MD_V
50200	Wooded area	I_A_50200_TC _MD_TA	I_A_50200_TC _MD_IR	I_A_50200_TC _MD_EN	I_A_50200_TC _MD_GM	I_OV_50200_TC _MD_V	I_CV_50200_TC _MD_V			I_SA_50200_TC _MD_V	I_FC_50200_TC _MD_V	I_FU_50200_TC _MD_V
50210	of which short rotation coppices	I_A_50210_TC _MD_TA	I_A_50210_TC _MD_IR	I_A_50210_TC _MD_EN	I_A_50210_TC _MD_GM	I_OV_50210_TC _MD_V	I_CV_50210_TC _MD_V			I_SA_50210_TC _MD_V	I_FC_50210_TC _MD_V	I_FU_50210_TC _MD_V
50900	Other land: occupied by buildings, farmyards, tracks, ponds, quarries, infertile land, rock, etc	I_A_50900_TC _MD_TA	I_A_50900_TC _MD_IR	I_A_50900_TC _MD_EN	I_A_50900_TC _MD_GM	I_OV_50900_TC _MD_V	I_CV_50900_TC _MD_V			I_SA_50900_TC _MD_V	I_FC_50900_TC _MD_V	I_FU_50900_TC _MD_V
60000	Mushrooms	I_A_60000_TC _MD_TA	I_A_60000_TC _MD_IR	I_A_60000_TC _MD_EN	I_A_60000_TC _MD_GM	I_OV_60000_TC _MD_V	I_CV_60000_TC _MD_V	I_PR_60000_TC _MD_Q	I_SA_60000_TC _MD_Q	I_SA_60000_TC _MD_V	I_FC_60000_TC _MD_V	I_FU_60000_TC _MD_V
90100	Receipts from renting out agricultural land	I_A_90100_TC _MD_TA	I_A_90100_TC _MD_IR	I_A_90100_TC _MD_EN	I_A_90100_TC _MD_GM	I_OV_90100_TC _MD_V	I_CV_90100_TC _MD_V			I_SA_90100_TC _MD_V	I_FC_90100_TC _MD_V	I_FU_90100_TC _MD_V
90200	Compensation by crop insurance not allocable to specific crops	I_A_90200_TC _MD_TA	I_A_90200_TC _MD_IR	I_A_90200_TC _MD_EN	I_A_90200_TC _MD_GM	I_OV_90200_TC _MD_V	I_CV_90200_TC _MD_V			I_SA_90200_TC _MD_V	I_FC_90200_TC _MD_V	I_FU_90200_TC _MD_V
90300	Crop by-products other than from olives and vine					I_OV_90300_TC _MD_V	I_CV_90300_TC _MD_V	I_PR_90300_TC _MD_Q	I_SA_90300_TC _MD_Q	I_SA_90300_TC _MD_V	I_FC_90300_TC _MD_V	I_FU_90300_TC _MD_V
90310	Straw					I_OV_90310_TC _MD_V	I_CV_90310_TC _MD_V	I_PR_90310_TC _MD_Q	I_SA_90310_TC _MD_Q	I_SA_90310_TC _MD_V	I_FC_90310_TC _MD_V	I_FU_90310_TC _MD_V
90320	Sugar beet tops					I_OV_90320_TC _MD_V	I_CV_90320_TC _MD_V	I_PR_90320_TC _MD_Q	I_SA_90320_TC _MD_Q	I_SA_90320_TC _MD_V	I_FC_90320_TC _MD_V	I_FU_90320_TC _MD_V
90330	Other by-products					I_OV_90330_TC _MD_V	I_CV_90330_TC _MD_V	I_PR_90330_TC _MD_Q	I_SA_90330_TC _MD_Q	I_SA_90330_TC _MD_V	I_FC_90330_TC _MD_V	I_FU_90330_TC _MD_V
90900	Other	I_A_90900_TC _MD_TA	I_A_90900_TC _MD_IR	I_A_90900_TC _MD_EN	I_A_90900_TC _MD_GM	I_OV_90900_TC _MD_V	I_CV_90900_TC _MD_V			I_SA_90900_TC _MD_V	I_FC_90900_TC _MD_V	I_FU_90900_TC _MD_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		
10140	Barley		
10150	Oats		
10160	Grain maize		
10170	Rice		
10190	Other cereals for the production of grain		
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) 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	Peas, field beans and sweet lupines		
10220	Lentils, chickpeas and vetches	Includes also chickling vetch.	
10290	Other protein crops		
10300	Potatoes (including early potatoes and seed potatoes)	Includes early and seed potatoes (i.e. propagation material).	
10310	Potatoes for starch	To be entered if details available in the holding's accounts.	
10390	Other potatoes		
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>	

Category of crop		Notes
Code	Description	
10500	Fodder roots and brassicas (excluding seed)	<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	Crops grown for the production of oil, harvested as dry grains.
10605	Sunflower	Crops harvested as dry grains.
10606	Soya	Crops harvested as dry grains.
10607	Linseed (oil flax)	Varieties grown for producing oil, harvested as dry grains.
10608	Other oil seed crops	<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	Flax	Varieties grown for producing fibre.
10610	Hemp	
10611	Other fibre plants	<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>
10612	Aromatic plants, medical and culinary plants	<p>Plants or parts of plants for pharmaceutical purposes, perfume manufacture or human consumption.</p> <p><u>Contrary to Council Regulation (EC) 868/2008</u>, 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 10690 - 'Other permanent crops').</p>
10613	Sugar cane	
10690	Other industrial crops not mentioned elsewhere	Includes chicory and miscanthus.

Category of crop		Notes	
Code	Description		
	Fresh vegetables, melons and strawberries of which:	<p>This category also includes pineapple, sweet corn and leguminous crops grown as vegetables (e.g. green beans, peas).</p> <p>Includes vegetables grown for roots, bulbs or tubers (e.g. Jerusalem artichokes, sweet potatoes, yam, manioc, turnips and swedes for human consumption).</p> <p>Excludes potatoes and mushrooms which are to be recorded under ► Categories 10300 and 60000 respectively.</p> <p>Rules for data recording described in ► 'Type of crop' code to be used carefully.</p>	
10711	Fresh vegetables, melons and strawberries – Open field	Outdoor or under low (not accessible) protective cover.	<p>Crops grown in rotation with field scale crops (in case of strawberries, no crop rotation is necessary).</p> <p>The harvested production is generally used for industrial processing rather than directly for fresh consumption.</p>
10712	Fresh vegetables, melons and strawberries – Market gardening		<p>Crops grown under short rotation with other horticultural crops, with almost continuous occupation of the land and several harvests per year.</p> <p>The harvested production is generally used for fresh consumption rather than industrial processing.</p>
10720	Fresh vegetables, melons and strawberries – Under glass or under other (accessible) protective cover	<p>Crops grown under shelter (greenhouses, permanent frames, accessible plastic tunnels) during the whole or for the predominant part of the growing season.</p> <p>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'.</p> <p>In the case of multi-storey greenhouses, only the basic area is counted.</p>	
		Details for all sub-categories of 'Fresh vegetables, 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		
10739	Melons		Excludes water melons (to be registered under ► Category 10790).
10790	Other vegetables		Includes other fresh vegetables not mentioned elsewhere, including pineapple, sweet corn and leguminous crops grown as 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 – Outdoor or under low protective cover		
10820	Flowers and ornamental plants – Under glass or under other protective cover		

Category of crop		Notes
Code	Description	
		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 grass	<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>
10921	Green maize	All forms of maize not harvested for grain (whole cob, parts of or whole plant).
10922	Leguminous plants	<p>Leguminous plants grown and harvested green as the whole plant mainly for forage.</p> <p>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).</p>
10923	Other plants harvested green but not mentioned elsewhere	<p>Other arable crops intended mainly for animal fodder, harvested green, not mentioned elsewhere.</p> <p>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.</p>
11000	Arable land 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.

Category of crop		Notes
Code	Description	
	Fallow land	<p>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.</p> <p>Entries should use ► 'Type of crop' – code 1 and ► 'Missing data' – code 3.</p>
11210	Fallow land without any subsidies	<p>Fallow land for which no financial aid or subsidy is paid.</p> <p>Excludes areas of arable land taken out of production for more than five years or, before five years, when the farmer clearly states it is taken out of the production (not only for resting) to be recorded under ► Category 50100 – 'Unutilised agricultural land'.</p>
11220	Fallow land subject to the payment of subsidies, with no economic use	<p>Fallow land for which the holding is entitled to financial aid or subsidy.</p>
11300	Land ready for sowing leased to others, including land made available as a benefit in kind	<p>Includes land offered to employees as a benefit in kind. The amount of leasing rent should be entered in ► Group of information SA – 'Sales', ► Column V – 'Value'.</p>
20000	Kitchen gardens	<p>Includes arable and permanent crops land devoted to the cultivation of agricultural products intended for self-consumption by the holder and his household, normally separated off from the rest of the agricultural land, and recognisable as kitchen gardens.</p> <p>Excludes pleasure gardens (e.g. parks and lawns which are to be recorded under ► Category 50900 – 'Other land').</p>
	Permanent grassland	<p>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.</p> <p>The land can be used for grazing or mown for silage, hay or used for renewable energy production.</p>
30100	Pasture and meadow, excluding rough grazing	<p>Includes grassland grown for 5 years or more on cultivated land.</p> <p>Excludes pastures and meadow not in use (to be registered under ► Category 50100 – 'Unutilised agricultural land').</p>
30200	Rough grazing	<p>Includes low yielding permanent grassland (generally uncultivated and not-fertilised land, including scrub, used as poor quality pasture).</p> <p>Excludes rough grazing land not in use (to be registered under ► Category 50100 – 'Unutilised agricultural land').</p>
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	<p>Areas of permanent grassland and meadows no longer used for production purposes which, in line with Regulation (EC) No 73/2009 are maintained in good agricultural and environmental condition and are eligible for financial support. Only area is to be recorded.</p>

Category of crop		Notes	
Code	Description		
	Permanent crops	<p>Crops not grown in rotation, other than permanent grassland, which occupy the soil for a long period and yield crops over several years.</p> <p>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).</p> <p>The area of permanent crops shall be included from the year they are planted even though they are not yet in production.</p> <p>The area no longer in production (abandoned) is to be recorded under ► Categories 50100 - 'Unutilised agricultural land' or 50200 'Wooded area'.</p>	
	Fruit species, of which:	Enter products irrespective of their final form or use.	
40111	Apples		
40112	Pears		
40113	Peaches and nectarines		
40114	Other fruit of temperate zones	<p>Includes fruit tree plantations which are traditionally cropped in temperate climates for producing fruits (not mentioned in ► Categories 40111, 40112 and 40113), such as: quinces, medlars, persica, apricots, cherries (including sour cherries), plums (including mirabelle, plums greengages and damsons) and other stone fruit not specified elsewhere (e.g. sloes, loquats).</p> <p>Excludes kiwi (to be recorded under ► Category 40115 - 'Fruit of subtropical or tropical zones').</p>	
40115	Fruit of subtropical or tropical zones	<p>Includes fruit tree plantations which are traditionally cropped in subtropical or tropical climates for producing fruits such as: anona, 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.</p>	
40120	Berry species	<p>Berry plantations which are traditionally cropped both in temperate and subtropical climates for producing berries.</p> <p>Includes black currant, red and white currants, raspberries, gooseberries, blackberries, blueberries, cranberries etc. Mulberry tree, elderberry and sea-buckthorn are also included.</p> <p>Excludes strawberries (to be recorded under ► Category 10738 - 'Strawberries').</p>	
40130	Nuts	<p>Nut tree plantations which are traditionally cropped in temperate and subtropical climates.</p> <p>Includes walnuts, hazelnuts, almonds, dulcis, chestnuts and other nuts not otherwise specified (e.g. pine-seeds, pistachio nuts).</p>	
	Citrus plantations	Plantations of citrus species.	
40210	Oranges		
40220	Tangerines, mandarins, clementines and similar small fruit	<p>Includes tangerines, mandarins, clementines, satsumas, mandarins' oranges, kings and hybrids (e.g. fortune, ortanique, Clemenvilla/Nova, Nadorcott/Afourer).</p>	
40230	Lemons		
40290	Other citrus fruit	<p>Includes other citrus fruit not mentioned elsewhere (e.g. bitter orange, bergamot, fingered citron, fortunella).</p>	
	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.
40320	Olives for oil production (sold in the form of fruit)		Olive plantations grown for oil production but sold as fruit.

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'.

Category of crop		Notes	
Code	Description		
40330	Olive oil	In Column Q – 'Quantity', enter the quantity of oil.	
40340	Olive by-products		
	Vineyards	Plantations of <i>Vitis vinifera</i> L.	
40411	Quality 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 normally grown for the production of wines with a protected designation of origin (PDO) which comply with the requirements (i) of Council Regulation (EC) No 479/2008 or, where applicable, the most recent legislation and (ii) the corresponding national rules.
40412	Quality wine with protected geographical indication (PGI)		Grape varieties normally grown for the production of wines with a protected geographical indication (PGI) which comply with the requirements (i) of Council Regulation (EC) No 479/2008 or, where applicable, the most recent legislation and (ii) the corresponding national rules.
40420	Other wines		Grape varieties normally grown for the production of wines other than PDO and PGI wines.
40430	Table grapes	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	Raisins		Grape varieties grown for the production of raisins.
40451	Grapes for quality 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.
40452	Grapes for quality wine with protected geographical indication (PGI)		Grape varieties grown for the production of grapes for PDI wines.
40460	Grapes for other wines		Grape varieties grown for the production of grapes for wines other than PDO and PDI wines.
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.

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').

Category of crop		Notes
Code	Description	
40500	Nurseries	<p>Includes plants grown in the open air for subsequent transplantation:</p> <p>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 roadside and on embankments, hedgerow plants, rose trees and other ornamental bushes, ornamental conifers. In all cases their stocks and young seedlings.</p> <p>For nurseries, no entry should be made in ► Group of information PR – 'Production'. Use ► 'Missing data' – code 3 (given that it is not feasible to indicate 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	Includes osier willow, bamboo, rush, rattan, carob-tree, <u>tea</u> , <u>coffee</u> and <u>truffles</u> .
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 under other (accessible) protective 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 40111 – 40700).</p>
	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 ► categories 11210 or 11220) 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>

Category of crop		Notes
Code	Description	
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 40690); 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.</p>
50900	Other 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	Mushrooms	<p>Excludes truffles (to be recorded under ► Category 40690 - '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>
	Other products and receipts	<p>Liaison agencies should provide supplementary information if large amounts are entered below.</p>
90100	Receipts from renting out agricultural land	<p>Includes only receipts from renting out agricultural land.</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>

Category of crop		Notes	
Code	Description		
90300	Crop by-products other than from olives and vine	Excludes olive by-products (to be recorded under ► Category 40340) and vine by-products (to be recorded under ► Category 40480).	
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) Receipts from renting or leasing quotas (also to be registered in ► Table E – 'Quotas', ►Group of information RQ – 'Receipts from leasing or renting out quota' under appropriate Category – e.g. ► Category 40 for 'Sugar beet').</p> <p>b) 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>c) 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>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 as a reduction of costs under ► Table H 'Inputs', Category 5080 Interest and financial charges paid.</p>	

The type of crop codes is to be selected from the list below:

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).
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; • Fresh vegetables, melons and strawberries grown in open field (► Category 10711 - 'Open field').
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'); • Crops in not accessible plastic tunnels.
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>

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

Code (***)	Description
0	No data missing.
1	<p>No entry area. This code should be entered when the area covered by a crop is not given, for example in the case of:</p> <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; • Production obtained by processing wine (registered under ► Category 40470 – 'Miscellaneous products of vines'); • 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').
2	<p>No entry production (under contract). This code should be entered for the crops under contract when, because of the conditions of sale, the actual production cannot be stated.</p>
3	<p>No entry production (not under contract). This code should be entered when, because of the conditions of sale, the actual production cannot be stated and the crops are not under contract. For example:</p> <ul style="list-style-type: none"> • Sales of marketable crop products purchased as standing crops; • Fallow land whether subject or not to the payment of subsidies; • Other cases (e.g. fodder plants, pastures in some countries).
4	<p>No entry area and production. This code should be entered when area and actual production are missing. It should also be used for stocks from the previous accounting year when the crop is not cultivated during the current accounting year.</p>

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 table. The content of the table is defined by selecting a 'Category of crop' code (*), 'Type of crop' code (**), and 'Missing data' code (***)

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

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 ► sub-Category 10731 – 'Cauliflower, broccoli', 80 ares are to be recorded for area.

Under ► sub-Category 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.

In these four cases, enter ► 'Missing data' – code 1.

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.

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).

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>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>Enter the quantities (Q) of crops produced during the accounting year (excluding any losses in the field and at the farm). 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 exemption 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 Council Regulation (EC) No 1282/2001 (article 9).</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"> • Flowers and ornamental plants (► Categories 10810 – 10820 and 10830 – 10850); • Nurseries (► Category 40500); • 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 ► Categories 2110 - 2900); • 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, skimmed milk) should be entered under both, sales (here, in ► Table I – 'Crops') and costs (► Table H – 'Inputs').</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>No quantity is entered for:</p> <ul style="list-style-type: none"> • Flowers and ornamental plants (► Categories 10810 – 10820 and 10830 – 10850); • Nurseries (► Category 40500); • Growth of young plantations (► Category 40800); • Other land (► Categories 50100 – 50900); <p>Receipts (► Categories 90100, 90200 and 90900).</p>

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.</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):

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 Average number	Purchases		Sales								Farmhouse consumption		Farm use	
		Opening valuation		Closing valuation					Total		o.w. for slaughtering		o.w. for further rearing / breeding		o.w. unknown destination		N	V	N	V
Code	Description	N	V	N	V	A	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_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, under 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_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	Bovine animals, one but less than two years old, male	J_OV_220_N	J_OV_220_V	J_CV_220_N	J_CV_220_V	J_AN_220_A	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	Bovine animals, one but less than two years old, female	J_OV_230_N	J_OV_230_V	J_CV_230_N	J_CV_230_V	J_AN_230_A	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, two 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_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_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_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_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 cows	J_OV_262_N	J_OV_262_V	J_CV_262_N	J_CV_262_V	J_AN_262_A	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	Other cows	J_OV_269_N	J_OV_269_V	J_CV_269_N	J_CV_269_V	J_AN_269_A	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	Ewes, Breeding females	J_OV_311_N	J_OV_311_V	J_CV_311_N	J_CV_311_V	J_AN_311_A	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_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	Goats, breeding females	J_OV_321_N	J_OV_321_V	J_CV_321_N	J_CV_321_V	J_AN_321_A	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_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 having a live weight of under 20 kilograms	J_OV_410_N	J_OV_410_V	J_CV_410_N	J_CV_410_V	J_AN_410_A	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 weighing 50 kilograms and over	J_OV_420_N	J_OV_420_V	J_CV_420_N	J_CV_420_V	J_AN_420_A	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_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_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_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_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_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	Rabbits, breeding females	J_OV_610_N	J_OV_610_V	J_CV_610_N	J_CV_610_V	J_AN_610_A	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_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_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, under one year old, male and female	<p>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	Bovine animals, one but less than two years old, male		
230	Bovine animals, one but less than two years old, female		Excludes female bovine animals which have calved.
240	Male bovine animals, two 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 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	Other 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	Ewes, Breeding females	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	Goats, breeding females		
329	Other goats	Goats other than breeding females (►category 321). Includes males for breeding	
410	Piglets having a live weight of under 20 kilograms	Pigs of less than 20 kg live weight.	

Code	Description	Notes
420	Breeding sows weighing 50 kilograms 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. Meleagris), turkeys (domestic animals of sp. Anas and Cairina moschata), geese, guinea fowl (Numida meleagris dom.), ostriches (Struthio camelus), quails (Coturnix sp.), pheasants (Phasianus sp.), pigeons (Columbinae 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	
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, bison, working dog, camels, wild pigs. 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, - raising of silk worms, production of silk worm cocoons,

Code	Description	Notes
		<p>- raising and breeding of pet animals (cats and dogs, birds, such as parakeets, hamsters) etc. 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		Purchases		Sales						Farmhouse consumption		Farm use					
Opening valuation	Closing valuation	Average number		Total		o.w. for slaughtering		o.w. for further rearing / breeding		o.w. unknown destination		FC		FU					
OV	CV	AN		PU		SA		SS		SR		SU		FC		FU			
Columns																			
Number N	Value V	Number N	Value V	Number A		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.					
		Closing valuation	CV	Belonging to the holding at the end of the accounting year						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).					
Animals present on the farm	whether owned or not	Average number	AN	<i>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.</i> The average number can be determined either by means of periodical inventories or by the recording of arrivals and departures. Includes animals raised or fattened under contract						Number A Expressed in heads or					

			Number N	Value V
			(►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. 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	in number of occupied beehives, expressed to two decimal places. Not to be provided for the other animals (►code 900).
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.	Expressed in heads or in number of occupied beehives, expressed to two decimal places. Not to be provided for the other animals (►code 900).
	o.w. for slaughtering	SS	Livestock sold for which the destination is slaughtering. 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	Livestock used as inputs for a further processing in the context of other gainful activities on the holding during the accounting year. This includes livestock used for:	

			Number N	Value V
		<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 code	Opening valuation		Closing valuation		Production	Sales / Receipts		Farmhouse consumption		Farm use	
Code	Description		Quantity	Value	Quantity	Value		Quantity	Quantity	Value	Quantity	Value	Quantity
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	-	-	-	-	-	-	-	K_SA_800_V	-	-	-	-
900	Other animal products	-	-	K_OV_900_V	-	K_CV_900_V	-	-	K_SA_900_V	-	K_FC_900_V	-	K_FU_900_V
1100	Contract rearing	-	-	-	-	-	-	-	K_SA_1100_V	-	-	-	-
1120	Cattle under contract	-	-	-	-	-	-	-	K_SA_1120_V	-	-	-	-
1130	Sheep and/or goats under contract	-	-	-	-	-	-	-	K_SA_1130_V	-	-	-	-
1140	Pigs under contract	-	-	-	-	-	-	-	K_SA_1140_V	-	-	-	-
1150	Poultry under contract	-	-	-	-	-	-	-	K_SA_1150_V	-	-	-	-
1190	Other animals under contract	-	-	-	-	-	-	-	K_SA_1190_V	-	-	-	-
1200	Other animal services	-	-	-	-	-	-	-	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	Milk produced from dairy cows (see Table J ►code 261). Milk produced from buffalo's cows (see Table J ►code 262 - also named water buffalo, bovine from the genus Bubalus).
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. 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. Details, if they are available in the holding's accounts, are to be entered with ► codes 1120 to 1190.
1120	Cattle under contract	<i>To be entered if details available in the holding's accounts</i>
1130	Sheep and/or goats under contract	
1140	Pigs under contract	
1150	Poultry under contract	
1190	Other animals under contract	
1200	Other animal services	Amount of receipts for other animal services (agistment, etc.) Includes compensation payment (e.g. insurance payments) if it cannot be allocate to specific animal services (see ►instructions for Sales)

GROUPS OF INFORMATION AND COLUMNS IN TABLE K

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

Table K - Missing data	
Code	
0	Is entered when no data are missing.
2	Should be entered for the animal production under contract when, because of the conditions of sale, the actual production cannot be stated (column Q).
3	Should be entered when, because of the conditions of sale, the actual production cannot be stated (column Q) and the animal production is not under contract. Examples: wool, honey
4	Should be entered when the actual production is missing. Example: Stocks from the previous accounting year, when there is no production during the current year.

			Quantity Q	Value V
Opening valuation	OV	Products in stock (storage) at the beginning of the accounting year, excluding livestock.	Expressed in quintals (100 kg) except: <ul style="list-style-type: none"> eggs (►codes 531 and 532) expressed in thousands 	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).		Not to be provided for:

			Quantity Q	Value V
		<p>Includes the production used for processing as other gainful activities directly related to the farm.</p> <p>Excludes milk suckled by young animals (for ►codes 261, 262, 311, 321)</p>	<ul style="list-style-type: none"> • manure (►code 800), • other animals product (►code 900), • contract rearing (►codes 1100 to 1190), • other animal services (►code 1200). 	
Sales	SA	Total of products sold during the accounting year, in stock at the start of the accounting year and produced during the year.		<p>All returns <u>received</u> and due <u>to be paid</u> from product sale transaction during the accounting year.</p> <p>Includes:</p> <ul style="list-style-type: none"> • products sold and repurchased (e.g. skimmed milk): also to be 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). • 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 (►codes between 2110 and 2900).</p> <p>The only information to be provided for: manure (►code 800), contract rearing (►codes 1100 to 1190) and other animal services (►code 1200).</p>
Farmhouse	FC	Products of the holding in stock at the		At fair value.

			Quantity Q	Value V
consumption		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).		
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: <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. 		At fair value. Also to be entered under farm costs in Table H "INPUTS" in the appropriate category (e.g. homegrown 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 in point VI of Annex II to Commission Regulation (EC) No 1200/2009 (implementing regulation of Farm Structure Surveys Regulation (EC) No 1166/2008) and in the Community typology for agricultural holdings (Article 4 of and Annex III to Regulation (EC) No 1242/2008¹):

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

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. **Excluded** are:

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

All processing of farm products are considered as OGA unless the processing is regarded as a part of agricultural activity. Wine processing and olive oil production are therefore excluded unless the bought-in proportion of wine or olive oil is significant. All processing of a primary agricultural product to a processed secondary product on the holding, regardless of whether the raw material is produced on the holding or bought from outside are considered as OGA. This includes processing meat, making cheese, etc.

2.12.1. Special rules

- **Products made out of wine**

According to 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 brandy² are not considered as agricultural products and their production should therefore be considered as OGA. Based on data analysis and Member States survey, 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% in value.**

The 10% ceiling for wine and olive oil production would apply for the normal situation and in exceptional circumstances³ a higher share of purchased products is allowed. In duly justified case and at the request of a Member State, the Commission may authorise derogation to the 10% ceiling when in a specific area it is a common practice to purchase a larger share of products. The request will be examined by the EU FADN Committee. The share of purchased inputs may not exceed 33%.

For wine and olive oil production, if the share of the products purchased to incorporate and further processing into wine or olive oil is 10% or more (in value), this activity is not considered as an agricultural activity but as an OGA directly related to the farm.

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

¹ COMMISSION REGULATION (EC) No 1242/2008 of 8 December 2008 establishing a Community typology for agricultural holdings (OJ L 335, 13.12.2008, p. 3–24)

² For details see Box 1 on Simplified description of wine products in the EU legislation at the end of this section

³ Such as draught or other natural disaster

H_OS_4030_V and 'casual' sale (not through the shop) is recorded in L_SA_261_MD_V. In case of sale through the shop costs of milk processing are recorded in H_OS_4090 and in the cheese sale 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 1234/2007 (annex XIter) and for wine spirit, brandy, grape marc, raisin brandy in Regulation 110/2008 (annex II and annex III).

- 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.

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 code	Opening valuation	Closing valuation	Production	Sales / Receipts	Farmhouse consumption	Farm use
Code	Description		Value	Value	Quantity	Value	Value	Value
261	Processing of cow's milk	<i>MD</i>	L_OV_261_MD_V	L_CV_261_MD_V	L_PR_261_MD_Q	L_SA_261_MD_V	L_FC_261_MD_V	L_FU_261_MD_V
262	Processing of buffalo's milk	<i>MD</i>	L_OV_262_MD_V	L_CV_262_MD_V	L_PR_262_MD_Q	L_SA_262_MD_V	L_FC_262_MD_V	L_FU_262_MD_V
311	Processing of sheep's milk	<i>MD</i>	L_OV_311_MD_V	L_CV_311_MD_V	L_PR_311_MD_Q	L_SA_311_MD_V	L_FC_311_MD_V	L_FU_311_MD_V
321	Processing of goat's milk	<i>MD</i>	L_OV_321_MD_V	L_CV_321_MD_V	L_PR_321_MD_Q	L_SA_321_MD_V	L_FC_321_MD_V	L_FU_321_MD_V
900	Processing of meat or other animal products	<i>MD</i>	L_OV_900_MD_V	L_CV_900_MD_V		L_SA_900_MD_V	L_FC_900_MD_V	L_FU_900_MD_V
1010	Processing of crop	<i>MD</i>	L_OV_1010_MD_V	L_CV_1010_MD_V		L_SA_1010_MD_V	L_FC_1010_MD_V	L_FU_1010_MD_V
1020	Forestry and wood processing	<i>MD</i>	L_OV_1020_MD_V	L_CV_1020_MD_V		L_SA_1020_MD_V	L_FC_1020_MD_V	L_FU_1020_MD_V
2010	Contractual work	<i>MD</i>				L_SA_2010_MD_V		
2020	Tourism, accommodation, catering and other leisure activities	<i>MD</i>				L_SA_2020_MD_V		
2030	Production of renewable energy	<i>MD</i>				L_SA_2030_MD_V		
9000	Other "Other Gainful Activities" directly related to the farm	<i>MD</i>				L_SA_9000_MD_V	L_FC_9000_MD_V	L_FU_9000_MD_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 agricultural production, the full quantity of raw material is recorded in K_PR_261_Q and the value 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 value of the sales of processed products is recorded in L_SA_261_MD_V
262	Processing of buffalo's milk	<p>Processing of buffalo's milk products. The principles are the same as for milk but the codes differ:</p> <ol style="list-style-type: none"> 1. Production table K_PR_262_Q - K_FU_262_Q 2. Inputs table H_OS_4040_V 3. OGA table L_SA_262_MD_V
311	Processing of sheep's milk	<p>Processing of ewe's milk products. The principles are the same as for milk but the codes differ:</p> <ol style="list-style-type: none"> 1. Production table K_PR_311_Q - K_FU_311_Q 2. Inputs table H_OS_4050_V 3. OGA table L_SA_311_MD_V
321	Processing of goat's milk	<p>Processing of goats' milk products. The principles are the same as for milk but the codes differ:</p> <ol style="list-style-type: none"> 1. Production table K_PR_321_Q - K_FU_321_Q 2. Inputs table H_OS_4060_V 3. OGA table L_SA_321_MD_V
900	Processing of meat or other animal products	<p>Processing of meat or other animal products. The principles are the same as for milk but the codes differ:</p> <ol style="list-style-type: none"> 1. Production table K_PR_900_Q - K_FU_900_Q 2. Inputs table H_OS_4070_V 3. OGA table L_SA_900_MD_V

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_MD_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_MD_V</p>
2010	Contractual work	<p>Contract work for others. Hiring out of equipment of the holding without farm labour force or using only farm labour force in contract work are not considered as OGA but as part of the agricultural activity 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>
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, as considered being part of the agricultural activity of the holding:</p> <ul style="list-style-type: none"> - the production of renewable energy for the holding's own use - renting out the land or of the roof for the establishing of installation such as wind mill or solar energy panels. - the sales of raw material to another enterprise for the production of renewable energy.
9000	Other "Other Gainful Activities" directly related to the farm	<p>Other gainful activities directly related to the holding not mentioned elsewhere. It covers for example fishing, aquaculture, 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 should also be recorded in this category. 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 is included. If the agricultural holding buildings are not used for agricultural production at all, the rent of such buildings is not considered directly related to the holding and therefore excluded from other gainful activities directly related to the holding.</p>

MISSING DATA CODES

The following missing data codes should be used:

- Code 0: Code 0 is entered when no data are missing.
- Code 1: Code 1 should be entered in the case of production obtained by processing purchased livestock or animal or crops products.
- Code 2: Code 2 should be entered for the production under contract when, because of the conditions of sale, the actual production cannot be stated (column Q).
- Code 3: Code 3 should be entered when, because of the conditions of sale, the actual production cannot be stated (column Q) and the production is not under contract.
- Code 4: Code 4 should be entered when the actual production is missing.

Groups of information and Columns in Table L

Groups of information		Column	
Opening valuation (OV)	The products in stock (storage) at the beginning of the accounting year for OV and at the end of the accounting year for CV. 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).	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)	This information should only be provided for the categories concerning the milk processing (codes 261 to 321). It corresponds to the quantity of liquid milk produced on the farm during the accounting year and used for the production of processed products.	Quantity (Q)	<i>Quantity</i> (column Q) - these quantities should be indicated in quintals (100 kg). In the case of milk processed products (codes 261, 262, 321 and 322), 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.). This information should only be provided for the categories concerning the milk processing (codes 261 to 321). It corresponds to the quantity of liquid milk produced on the farm during the accounting year and used for the production of processed products
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)	Total value of sales (whether or not the proceeds have been received during the accounting year) of products in stock at the start of the accounting year and produced during the year. Any compensation payments (e.g. insurance payments) during the accounting year are to be added to the total for sales of the products concerned wherever they can be allocated to the production of such products. Otherwise they are entered in Table I "CROPS" under code 90900 "Other". Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M "SUBSIDIES" in the appropriate category (codes between 2110 and 2900). 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 4040).
Farmhouse consumption (FC)	Products consumed by the holder's household and/or used for payments in kind for goods and services (including remuneration in kind). This information should not be provided for contractual work (code 2010) and tourism activities (code 2020).	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) and tourism activities (code 2020).</p>	Value (V)
		The products should be valued at fair value.

2.13. Table M. SUBSIDIES

Code	Description	Number of basic units	Value
	SPS		
1110	SPS "normal"	M_S_1110_F_BU_N	M_S_1110_F_BU_V
1120	SPS grassland	M_S_1120_F_BU_N	M_S_1120_F_BU_V
1130	SPS special entitlement.	M_S_1130_F_BU_N	M_S_1130_F_BU_V
1200	SAPS	M_S_1200_F_BU_N	M_S_1200_F_BU_V
	Article 68 of Council Regulation (EC) 73/2009[1]		
2110	Support to the dairy sector	M_S_2110_F_BU_N	M_S_2110_F_BU_V
2120	Support to the beef sector	M_S_2120_F_BU_N	M_S_2120_F_BU_V
2130	Support to the sheep and goat sector	M_S_2130_F_BU_N	M_S_2130_F_BU_V
2140	Support to the rice sector	M_S_2140_F_BU_N	M_S_2140_F_BU_V
2150	Support to other crops	M_S_2150_F_BU_N	M_S_2150_F_BU_V
2160	Support to other animals	M_S_2160_F_BU_N	M_S_2160_F_BU_V
2170	Other support based on Article 68 excluding support on costs	M_S_2170_F_BU_N	M_S_2170_F_BU_V
	Selected coupled EU direct payments		
2210	Suckler cow premium	M_S_2210_F_BU_N	M_S_2210_F_BU_V
2220	Additional suckler cow premium	M_S_2220_F_BU_N	M_S_2220_F_BU_V
2230	Sheep and goat premium	M_S_2230_F_BU_N	M_S_2230_F_BU_V
2240	Sheep and goat supplementary premium	M_S_2240_F_BU_N	M_S_2240_F_BU_V
2250	Cotton	M_S_2250_F_BU_N	M_S_2250_F_BU_V
2270	Fruit and vegetables	M_S_2270_F_BU_N	M_S_2270_F_BU_V
	Other coupled direct payments for specific activities		
	Arable crops		
2311	COP (cereals, oilseeds and protein crops)	M_S_2311_F_BU_N	M_S_2311_F_BU_V
2312	Potatoes	M_S_2312_F_BU_N	M_S_2312_F_BU_V
2313	Sugar beet	M_S_2313_F_BU_N	M_S_2313_F_BU_V
2314	Industrial crops	M_S_2314_F_BU_N	M_S_2314_F_BU_V
2315	Vegetables	M_S_2315_F_BU_N	M_S_2315_F_BU_V
2316	Fallow land	M_S_2316_F_BU_N	M_S_2316_F_BU_V
2319	Arable crops not defined	M_S_2319_F_BU_N	M_S_2319_F_BU_V
2320	Permanent grassland	M_S_2320_F_BU_N	M_S_2320_F_BU_V
	Permanent crops		
2331	Berries and nuts	M_S_2331_F_BU_N	M_S_2331_F_BU_V
2332	Pome and stone fruit	M_S_2332_F_BU_N	M_S_2332_F_BU_V
2333	Citrus plantations	M_S_2333_F_BU_N	M_S_2333_F_BU_V
2334	Olive plantations	M_S_2334_F_BU_N	M_S_2334_F_BU_V
2335	Vineyards	M_S_2335_F_BU_N	M_S_2335_F_BU_V
2339	Permanent crops not defined	M_S_2339_F_BU_N	M_S_2339_F_BU_V
	Animals		
2341	Dairy	M_S_2341_F_BU_N	M_S_2341_F_BU_V
2342	Beef	M_S_2342_F_BU_N	M_S_2342_F_BU_V
2343	Cattle not defined	M_S_2343_F_BU_N	M_S_2343_F_BU_V
2344	Sheep and goat	M_S_2344_F_BU_N	M_S_2344_F_BU_V
2345	Pigs and poultry	M_S_2345_F_BU_N	M_S_2345_F_BU_V
2349	Animals not defined	M_S_2349_F_BU_N	M_S_2349_F_BU_V
	Grants and subsidies of exceptional character		
2810	Disaster payments	M_S_2810_F_BU_N	M_S_2810_F_BU_V
2890	Other grants and subsidies of exceptional character	M_S_2890_F_BU_N	M_S_2890_F_BU_V
2900	Subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes	M_S_2900_F_BU_N	M_S_2900_F_BU_V
	Rural development		
3100	Investment subsidies	M_S_3100_F_BU_N	M_S_3100_F_BU_V
3200	Other Axis 1	M_S_3200_F_BU_N	M_S_3200_F_BU_V
3300	Agri-environment and animal welfare payments	M_S_3300_F_BU_N	M_S_3300_F_BU_V
3400	Natura 2000 payments excl. forestry	M_S_3400_F_BU_N	M_S_3400_F_BU_V
3500	Natural handicap payments in mountain areas and	M_S_3500_F_BU_N	M_S_3500_F_BU_V

3600	Forestry incl. Natura 2000 payments for forestry	M_S_3600_F_BU_N	M_S_3600_F_BU_V
3700	Other Axis 2	M_S_3700_F_BU_N	M_S_3700_F_BU_V
3900	Other payments for rural development	M_S_3900_F_BU_N	M_S_3900_F_BU_V
Grants and subsidies on costs			
4100	Wages and social security	M_S_4100_F_BU_N	M_S_4100_F_BU_V
4200	Motor fuels	M_S_4200_F_BU_N	M_S_4200_F_BU_V
	Livestock		
4310	Feed for grazing livestock	M_S_4310_F_BU_N	M_S_4310_F_BU_V
4320	Feed for pigs and poultry	M_S_4320_F_BU_N	M_S_4320_F_BU_V
4330	Other livestock costs	M_S_4330_F_BU_N	M_S_4330_F_BU_V
	Crop		
4410	Seeds	M_S_4410_F_BU_N	M_S_4410_F_BU_V
4420	Fertilisers	M_S_4420_F_BU_N	M_S_4420_F_BU_V
4430	Crop protection	M_S_4430_F_BU_N	M_S_4430_F_BU_V
4440	Other specific crop costs	M_S_4440_F_BU_N	M_S_4440_F_BU_V
	Farming overheads		
4510	Electricity	M_S_4510_F_BU_N	M_S_4510_F_BU_V
4520	Heating fuels	M_S_4520_F_BU_N	M_S_4520_F_BU_V
4530	Water	M_S_4530_F_BU_N	M_S_4530_F_BU_V
4540	Insurance	M_S_4540_F_BU_N	M_S_4540_F_BU_V
4550	Interest	M_S_4550_F_BU_N	M_S_4550_F_BU_V
4600	Costs for OGA	M_S_4600_F_BU_N	M_S_4600_F_BU_V
4800	Other costs	M_S_4800_F_BU_N	M_S_4800_F_BU_V
4900	Subsidies for costs based on Article 68 of Regulation (EC) 73/2009	M_S_4900_F_BU_N	M_S_4900_F_BU_V
Grants and subsidies on livestock purchases			
5100	Dairy purchases	M_S_5100_F_BU_N	M_S_5100_F_BU_V
5200	Beef purchases	M_S_5200_F_BU_N	M_S_5200_F_BU_V
5300	Sheep and goat purchases	M_S_5300_F_BU_N	M_S_5300_F_BU_V
5400	Pigs and poultry purchases	M_S_5400_F_BU_N	M_S_5400_F_BU_V
5900	Other animals purchases	M_S_5900_F_BU_N	M_S_5900_F_BU_V
9000	Differences from previous accounting years	M_S_9000_F_BU_N	M_S_9000_F_BU_V

Category of subsidy		Notes
Code	Description	
SPS		Single payment scheme
1110	SPS "normal"	Payments in accordance with the Single payment scheme except those under ► Categories 1120 and 1130. Includes payments to grassland/permanent pasture, if not differentiated under ► Category 1120.
1120	SPS grassland	Payments in accordance with the Single payment scheme for grassland/permanent pasture. Information for SPS grassland is optional, i.e. it is to be recorded only if it is possible to differentiate these payments within SPS. If it is not possible, SPS grassland should be recorded under ► Category 1110. In this case, enter ":" (to indicate that the value is reported together with other values under a different code).
1130	SPS special entitlement	Payments in accordance with the Single payment scheme, based on special entitlements.
1200	SAPS	Single area payment scheme
Article 68 of Council Regulation (EC) 73/2009		
2110	Support to the dairy sector	
2120	Support to the beef sector	
2130	Support to the sheep and goat sector	
2140	Support to the rice sector	

Code	Category of subsidy Description	Notes
2150	Support to other crops	
2160	Support to other animals	
2170	Other support based on Art. 68 excluding support on costs	Support based on Art.68 not covered under the previous Categories (► Categories 2110 to 2160).
	Selected coupled EU direct payments	
2210	Suckler cow premium	Suckler cow premium for suckler cows and heifers (Art. 111, point 4, Council Regulation (EC) 73/2009), ► Financing code = 1 should be used.
2220	Additional suckler cow premium	Suckler cow premium: additional national premium (Art. 111, point 5, Council Regulation (EC) 73/2009), ► Financing code = 3 should be used.
2230	Sheep and goat premium	Sheep and goat premium (Art. 101, Council Regulation (EC) 73/2009), ► Financing code = 1 should be used.
2240	Sheep and goat supplementary premium	Sheep and goat premium: additional premium (Art. 102, Council Regulation (EC) 73/2009), ► Financing code = 1 should be used.
2250	Cotton	Cotton payments financed from public sources other than the EU budget should be recorded with ► Financing code = 3.
2270	Fruit and vegetables	This code should not be used. Register information in the appropriate Category (► Categories 2315, 2331, 2332 or 2333).
	Other coupled direct payments for specific activities	
	Arable crops	
2311	COP (cereals, oilseeds and protein crops)	Includes coupled direct payments to cereals (common wheat and spelt, durum wheat, rye barley oats, grain maize, rice and other cereals), oilseeds crops (oilseed rape, sunflower, soya, flax other than fibre flax and other oil seed crops) and protein crops (peas, field beans and sweet lupines, lentils, chickpeas and vetches, other protein crops).
2312	Potatoes	
2313	Sugar beet	
2314	Industrial crops	Includes coupled direct payments to hops, tobacco and other industrial crops. Excludes direct payments to cotton (registered under ► Category 2250).
2315	Vegetables	Includes coupled direct payments to vegetables financed from public sources other than the EU budget (► Financing code = 3). Excludes coupled support to vegetables financed from the EU budget (registered under ► Category 2270 - 'Fruit and vegetables').
2316	Fallow land	Includes coupled direct payments to fallow land.
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 2311 to 2316.
2320	Permanent grassland	Includes coupled direct support to permanent grassland and rough grazing even if no longer used for production purposes.
	Permanent crops	
2331	Berries and nuts	Includes national aids for nuts to be recorded with ► Financing code = 3.
2332	Pome and stone fruit	
2333	Citrus plantations	
2334	Olive plantations	
2335	Vineyards	
2339	Permanent crops not defined	Includes coupled direct support to permanent crops grown under shelter, nurseries and other permanent crops.
	Animals	
2341	Dairy	
2342	Beef	Includes coupled direct support to veal.

Code	Category of subsidy Description	Notes
2343	Cattle not defined	Includes coupled direct support to cattle in general and unknown/not specified category of cattle.
2344	Sheep and goat	
2345	Pigs and poultry	
2349	Animals not defined	Includes coupled direct support to animal production in general and unknown/not specified category of animals.
	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 allocable 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). 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.
2900	Subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes	General subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes.
	Rural development	Grants and subsidies paid under ► Council Regulation (EC) No 1698/2005.
3100	Investment subsidies	Includes investment subsidies to the agricultural sector granted under Axis 1 of ► Council Regulation (EC) No 1698/2005, in particular, but not exclusively, the support for <ul style="list-style-type: none"> Modernisation of agricultural holdings (Measure Article 20(b)(i), Article 26); Agriculture infrastructure (Measure Article 20(b)(v), Article 30). Excludes Axis 1 investment subsidies granted to the forestry sector (to be registered under ► Category 3600).
3200	Other Axis 1	Includes <u>Axis 1 subsidies to the agricultural sector other than investment subsidies</u> paid under ► Council Regulation (EC) No 1698/2005, such as the support for: <ul style="list-style-type: none"> Vocational training and information actions (Measure Article 20(a)(i), Article 21); Setting up of young farmers (Measure Article 20(a)(ii), Article 22) also when it is given in the form of a single premium; Costs of using advisory services (Measure Article 20(a)(iv), Article 24); Meeting standards based on Community legislation (Measure Article 20(c)(i), Article 31); Other. Excludes: <ul style="list-style-type: none"> The support for the setting up of young farmers (Measure Article 20(a)(ii), Article 22 of Council Regulation N°1698/2005) when it is given in the form of an interest rate subsidy (to be registered under ► Category 4550 – 'Interest'); Investment subsidies to the agricultural sector (to be registered under ► Category 3100); Axis 1 subsidies to the forestry sector (to be registered under ► Category 3600).

Code	Category of subsidy Description	Notes
3300	Agri-environment and animal welfare payments	Agri-environment and animal welfare payments (► Council Regulation (EC) No 1698/2005, Measure Article 36(a)(iv), Article 39 'Agri-environment payments' and Measure Article 36(a)(v), Article 40 'Animal welfare payments').
3400	Natura 2000 payments excl. forestry	Natura 2000 payments, excluding forestry (► Council Regulation (EC) No 1698/2005, Measure Article 36(a)(iii), Article 38 'Natura 2000 payments and payments linked to Directive 2000/60/EC').
3500	Natural handicap payments in mountain areas and payments in other areas with handicaps	Natural handicap payments in mountain areas and payments in other areas with handicaps (► Council Regulation (EC) No 1698/2005, Measure Article 36(a)(i, ii), Article 37).
3600	Forestry incl. Natura 2000 payments for forestry	<p>Includes subsidies granted to the forestry sector under ► Council Regulation (EC) No 1698/2005 (in particular under Axis 1 and Axis 2), such as:</p> <ul style="list-style-type: none"> • Improvement of the economic value of forests (Measure Article 20(b)(ii), Article 27); • Investment subsidies granted to the forestry sector infrastructure (Measure Article 20(b)(v), Article 30); • Other support to forestry (e.g. measures targeting the sustainable use of forestry land under Article 36(b): <ul style="list-style-type: none"> — Measure Article 36(b)(i), Article 43 'First afforestation on agricultural land'; — Measure Article 36(b)(ii), Article 44 'First establishment of agroforestry systems on agricultural land'; — Measure Article 36(b)(iii), Article 45 'First afforestation of non-agricultural land'; — Measure Article 36(b)(iv), Article 46 'Natura 2000 payments'; — Measure Article 36(b)(v), Article 47 'Forest-environment payments'; — Measure Article 36(b)(vi), Article 48 'Restoring forestry potential and introducing prevention actions'; — Measure Article 36(b)(vii), Article 49 'Non-productive investments' (related to the forestry sector).
3700	Other Axis 2	Includes the support granted under Axis 2 of ► Council Regulation (EC) No 1698/2005 not included in the ► Categories 3300 to 3600, such as support for non-productive investments in the agricultural sector (Measure Article 36(a)(vi), Article 41).
3900	Other payments for rural development	Grants and subsidies to rural development not included in the codes above (i.e. the support under Axis 3 and Axis 4 of ► Council Regulation (EC) No 1698/2005).
	Grants and subsidies on costs	Excludes investment subsidies on land, plant, machinery and equipment (to be registered in the appropriate category: ► Categories 3100, 3600, 3700 and 3900).
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	

Category of subsidy		Notes
Code	Description	
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	
4530	Water	
4540	Insurance	Excludes support to farmers in the form of contributions to crop, animal and plant insurance premiums granted under Article 68(1)(d) of Council Regulation (EC) No 73/2009 (to be registered under ► Category 4900).
4550	Interest	Includes , among others, the support for the setting up of young farmers (Measure Article 20(a)(ii), Article 22 of Council Regulation (EC) No1698/2005), when it is given in the form of an interest rate subsidy.
4600	Costs for OGA	
4800	Other costs	Includes support on costs not covered under the previous categories.
4900	Subsidies on costs based on Article 68 of Regulation (EC) 73/2009	Includes the support based on Article 68(1)(d) of Council Regulation (EC) No 73/2009 (i.e. specific support to farmers in the form of contributions to crop, animal and plant insurance premiums in accordance with the conditions set out in Article 70).
	Grants and subsidies on livestock purchases	
5100	Dairy purchases	
5200	Beef purchases	
5300	Sheep and goat purchases	
5400	Pigs and poultry purchases	
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.

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

Code (**)	Description
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 are to be selected from the list below:

Code (***)	Description
1	The subsidy is granted per head of livestock.
2	The subsidy is granted per ha.
3	The subsidy is granted per ton.
4	Farm/other: the subsidy is granted for the whole farm or in a way which does not fit in the other categories.

3. ANNEX – CORRESPONDENCE WITH THE PRECEDING VERSION OF THE FARM RETURN

3.1. Table A. General information

TABLE A OF REG 385/2012 WITH CODES OF REG 868/2008

Group of information	Category of information	Column	Old farm return (serial number)	Notes
ID - Identification of the holding	10 - Number of the holding	Division (R)	A_1_1(1)	
		Subdivision (S)	A_1_2(2)	
		Serial number of holding (H)	A_1_3(3)	
LO - Location of the holding	20 - Latitude	Degree (DG)	new	
		Minutes (MI)		
	30 - Longitude	Degree (DG)		
		Minutes (MI)		
40 - NUTS3	NUTS (N)	new		
AI - Accounting information	50 - Accounting office	Number of the accounting office (AO)	A_2_6(17)	
	60 - Type of accounting	Code (C)	new	
	70 - Date of closure of accounts	Date (DT)	A_7_1(37)	Different format: <i>Old farm return:</i> DDMMYYYY <i>New farm return:</i> YYYY-MM-DD
TY - Typology	80 - National weight calculated by the MS	Weight of the farm (W)	A_4_1(20)	
	90 - Classification at the time of selection	Type of farming (TF)	A_6_2(33)	
		Economic size class (ES)	A_6_4(35)	

CL - Classes	100 - Other gainful activities directly related to the holding	Code (C)	A_9_7(46)	
	110 - Type of ownership/economic objective	Code (C)	new	
	120 - Legal status	Code (C)	new	
	130 - Level of liability of the holder(s)	Code (C)	new	
	140 - Organic farming	Code (C)	A_6_1(32)	<p>Partial differences in code numbers to be used:</p> <p>1= the holding <i>does not</i> apply organic production methods = 1 in the old farm return</p> <p>2= the holding applies <i>only</i> organic production methods for all its products = 2 in the old farm return</p> <p>3= the holding applies <i>both</i> organic and other production methods = part of 3 in the old farm return</p> <p>4= the holding <i>is converting</i> to organic production methods= part of 3 in the old farm return</p>
	141 - Sectors in organic farming	Code (C)	new	
	150 - Protected Designation of Origin/Protected Geographical Information	Code (C)	new – optional at MS level	
	151 - Sectors in PDO/PGI	Code (C)	new	
	160 - Less favoured area	Code (C)	A_8_1(39)	
	170 - Altitude	Code (C)	A_9_2(41)	

	180 - Structural Funds area	Code (C)	A_9_5(44)	Differences in code numbers to be used: 1= Convergence objective = 6 in the old farm return 2= Regional competitiveness and employment objective area = 7 in the old farm return 3= area eligible for transitional support = 8 in the old farm return
	190 - Natura 2000 area	Code (C)	part of A_9_6(45)	
	200 - Water directive (2000/60/EC) area	Code (C)	part of A_9_6(45)	
OT - Other particulars of the holding	210 - Irrigation system	Code (C)	new	
	220 - Livestock unit grazing days on common land	Code (C)	A_9_3(42)	

TABLE A OF REG 868/2008 WITH CODES OF REG 385/2012

Heading number and description	Serial number	New operand	Notes
1 Number of holding	Division	1 A_ID_10_R	
	Sub-division	2 A_ID_10_S	
	Serial number	3 A_ID_10_H	
2 Information on computer records and accounting office		4-5 removed	
	No. of 10 - data item groups (tables K, L, M, N)	6 removed	
	Number of the accounting office	17 A_AI_50_AO	
3 Organisational form of the holding		18 no direct match	
4 National sampling and weighting factors	National weight of the farm calculated by the Member State	20 A_TY_80_W	

Heading number and description	Serial number	New operand	Notes	
	21-22	removed		
5 Location of holding	31	removed		
6 Category of holding	Organic farming	32	A_CL_140_C	Partially different code numbers 1 = the holding <i>does not</i> apply organic production methods 2 = the holding applies <i>only</i> organic production methods. 3 = the holding <i>is converting</i> to organic production methods or applies both organic and other production methods = 3+4 in the NFR
	Type of farming at selection	33	A_TY_90_TF	
	Type of farming – calculated	34	removed	
	Economic size class at selection	35	A_TY_90_ES	
	Economic size class - calculated	36	removed	
7 Closure of accounts	Date of end of accounting year	37	A_AI_70_DT	Different date format: <i>Old Farm return:</i> DDMMYYYY <i>New Farm return:</i> YYYY-MM-DD
	Date of creation of data set	38	removed	
8 Less-favoured area		39	A_CL_160_C	
9 Other particulars concerning the holding	Irrigated utilised agricultural area (UAA)	40	removed	
	Altitude	41	A_CL_170_C	
	Days grazing on mountain or other pastures not included in the UAA	42	A_OT_220_C	
	Total area under shelter	43	removed	

Heading number and description	Serial number		New operand	Notes
	Structural Funds Area	44	A_CL_180_C	<p>Different code numbers for the same content</p> <p>6 = the majority of the utilised agricultural area of the holding is situated in a Convergence objective area, = 1 in the NFR;</p> <p>7 = the majority of the utilised agricultural area of the holding is situated in a Regional competitiveness and employment objective area = 2 in the NFR</p> <p>8 = the majority of the utilised agricultural area of the holding is situated in an area eligible for transitional support, = 3 in the NFR</p>
	Areas with environmental restrictions	45	A_CL_190_C and/or A_CL_200_C	
	Other gainful activities directly related to the holding	46	A_CL_100_C	
	"Unused"	47	removed	

3.2. Table B. Type of occupation

The difference lies within the definition of the UAA, not within the definition of the types of tenure. Kitchen gardens (formerly recorded as part of K_182) were previously not part of the UAA. New UAA – I20000 = old UAA

TABLE B OF REG 385/2012 WITH CODES OF REG 868/2008

Group of information	Category of information	Utilised Agricultural Area (A)
UO – UAA for owner farming	10 – UAA for owner farming	B_10_1(48) + part of K_182
UT – UAA for tenant farming	20 – Rented UAA	B_11_1(49) + part of K_182
US – UAA for sharecropping or other modes	30 – Sharecropped UAA	B_12_1(50) + part of K_182

TABLE B OF REG 868/2008 WITH CODES OF REG 385/2012

Heading number and description	Serial number	New codes
10 UAA in owner-occupation	48	B_UO_10_A - part of I_20000
11 Rented UAA	49	B_UT_20_A - part of I_20000
12 Share-cropped UAA	50	B_US_30_A - part of I_20000

3.3. Table C. Labour

TABLE C OF REG 385/2012 WITH CODES OF REG 868/2008

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 (%)	% of AWU (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2	W2
10	Holder/manager	UR	Unpaid regular	-	new data	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 1 , then input corresponding operands from column 2 but in 4-digits format	new data	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 1, then input corresponding operands from column 4 is a part of it if previously registered of annual working time has not included OGA	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 1, then input corresponding operands from column 3 is a part of it if previously registered of AWU has not included OGA. In such a case C_UR_10_W1 times C_UR_10_W2 needs to be added. AWU is no more multiplied by 100 as it was in the former format.	-	new data
20	Holder/not manager	UR	Unpaid regular	-	new data	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 2 , then input corresponding operands from column 2 but in 4-digits	-	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 2, then input corresponding operands from column 4 is a part of it if previously registered of annual	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 2, then input corresponding operands from column 3 is a part of it if previously registered of AWU has not included OGA. In such a case C_UR_20_W1 times C_UR_20_W2 needs to be added. AWU is no more multiplied by	-	new data

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 (%)	% of AWU (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2	W2
						format		working time has not included OGA	100 as it was in the former format		
30	Manager/not holder	UR	Unpaid regular	-	new data	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 3 , then input corresponding operands from column 2 but in 4-digits format	new data	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 3, then input corresponding operands from column 4 is a part of it if previously registered of annual working time has not included OGA	if C_1_1 or C_2_1 or C_3_1 or C_4_1 or C_5_1= 3, then input corresponding operands from column 3 is a part of it if previously registered of AWU has not included OGA. In such a case C_UR_30_W1 times C_UR_30_W2 needs to be added. AWU is no more multiplied by 100 as it was in the former format	-	new data

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 (%)	% of AWU (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2	W2
40	Spouse of holder	UR	Unpaid regular	C_16_1	-	-	-	C_16_4 is a part of it if previously registered of annual working time has not included OGA In such a case C_UR_40_Y1 times C_UR_40_Y2 needs to be added	C_16_3 is a part of it if previously registered of AWU has not included OGA. In such a case C_UR_40_W1 times C_UR_40_W2 needs to be added. AWU is no more multiplied by 100 as it was in the former format.	new data	new data
50	Other	UR	Unpaid regular	C_17_1	-	-	-	C_17_4 is a part of it if previously registered of annual working time has not included OGA In such a case C_UR_50_Y1 times C_UR_50_Y2 needs to be added	C_17_3 is a part of it if previously registered of AWU has not included OGA In such a case C_UR_50_Y1 times C_UR_50_Y2 needs to be added. AWU is no more multiplied by 100 as it was in the former format.	new data	new data

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 (%)	% of AWU (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2	W2
50	Other	PR	Paid regular	new data	-	-	-	C_20_4 is a part of it if previously registered of annual working time has not included OGA In such a case C_PR_50_Y1 times C_PR_50_Y2 needs to be added	C_20_3 is a part of it if previously registered of AWU has not included OGA In such a case C_PR_50_Y1 times C_PR_50_Y2 needs to be added. AWU is no more multiplied by 100 as it was in the former format.	new data	new data
60	Casual	UC	Unpaid casual	-	-	-	-	C_18_4 is a part of it if previously registered of annual working time has not included OGA In such a case C_UC_60_Y1 times C_UC_60_Y2 needs to be added	-	new data	-

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 (%)	% of AWU (%)
Code	Description	Group code	Group name	P	G	B	T	Y1	W1	Y2	W2
60	Casual	PC	Paid casual					C_21_4 is a part of it if previously registered of annual working time has not included OGA In such a case C_PC_60_Y1 times C_PC_60_Y2 needs to be added		new data	
70	Manager	PR	Paid regular	-	new data	C_19_2 but in 4-digits format	new data	C_19_4 is a part of it if previously registered of annual working time has not included OGA In such a case C_PR_70_Y1 times C_PR_70_Y2 needs to be added	C_19_3 is a part of it if previously registered of annual working time has not included OGA In such a case C_PR_70_W1 times C_PR_70_W2 needs to be added. AWU is no more multiplied by 100 as it was in the former format.	-	new data

TABLE C OF REG 868/2008 WITH CODES OF REG 385/2012

Heading number and description			-1 Code 'function performed' or No. persons	-2 Year of birth (last 2 digits)	-3 Number of Annual Work Units (AWU) (x 100)	-4 Annual time worked (hours)	
Unpaid	Regular	13 Holder/manager	Enter code 1/2/3	no match	if C_1_1 = 1 , then C_UR_10_B; if C_1_1 = 2 , then C_UR_20_B; if C_1_1 = 3 , then C_UR_30_B. Year of birth here is not registered in 4 digits as it is in case of the new table	if C_1_1 = 1 , then C_UR_10_W1; if C_1_1 = 2 , then C_UR_20_W1; if C_1_1 = 3 , then C_UR_30_W1; only if previously registered AWU included OGA. If not, C_UR_10_W1 times C_UR_10_W2 needs to be added. The same for other operands (C_UR_20_W1 and C_UR_30W1). AWU here is multiplied by 100 which is not the case for the new table	if C_1_1 = 1 , then C_1_4=C_UR_10_Y1; if C_1_1 = 2 , then C_1_4 = C_UR_20_Y1; if C_1_1 = 3 , then C_1_1_4 = C_UR_30_Y1; only if previously registered annual working time included OGA. If not, this is only a part of C_UR_10_Y1, C_UR_20_Y1 or C_UR_30_Y1
		14 Holder/not manager		no match	if C_2_1 = 1 , then C_UR_10_B; if C_2_1 = 2 , then C_UR_20_B; if C_2_1 = 3 , then C_UR_30_B. Year of birth here is not registered in 4 digits as it is in case of the new table	if C_1_1 = 1 , then C_UR_10_W1; if C_1_1 = 2 , then C_UR_20_W1; if C_1_1 = 3 , then C_UR_30_W1; only if previously registered AWU included OGA. If not, C_UR_10_W1 times C_UR_10_W2 needs to be added. The same for other operands (C_UR_20_W1 and C_UR_30W1). AWU here is multiplied by 100 which is not the case for the new table	if C_1_1 = 1 , then C_1_4=C_UR_10_Y1; if C_1_1 = 2 , then C_1_4 = C_UR_20_Y1; if C_1_1 = 3 , then C_1_1_4 = C_UR_30_Y1; only if previously registered annual working time included OGA. If not, this is only a part of C_UR_10_Y1, C_UR_20_Y1 or C_UR_30_Y1
		15 Manager/not holder		no match	if C_3_1 = 1 , then C_UR_10_B; if C_3_1 = 2 , then C_UR_20_B; if C_3_1 = 3 , then C_UR_30_B. Year of birth here is not registered in 4 digits as it is in case of the new table	if C_1_1 = 1 , then C_UR_10_W1; if C_1_1 = 2 , then C_UR_20_W1; if C_1_1 = 3 , then C_UR_30_W1; only if previously registered AWU included OGA. If not, C_UR_10_W1 times C_UR_10_W2 needs to be added. The same for other operands (C_UR_20_W1 and C_UR_30W1). AWU here is multiplied by 100 which is not the case for the new table	if C_1_1 = 1 , then C_1_4=C_UR_10_Y1; if C_1_1 = 2 , then C_1_4 = C_UR_20_Y1; if C_1_1 = 3 , then C_1_1_4 = C_UR_30_Y1; only if previously registered annual working time included OGA. If not, this is only a part of C_UR_10_Y1, C_UR_20_Y1 or C_UR_30_Y1

Heading number and description		-1 Code 'function performed' or No. persons	-2 Year of birth (last 2 digits)	-3 Number of Annual Work Units (AWU) (x 100)	-4 Annual time worked (hours)	
			no match	if C_4_1 = 1 , then C_UR_10_B; if C_4_1 = 2 , then C_UR_20_B; if C_4_1 = 3 , then C_UR_30_B. Year of birth here is not registered in 4 digits as it is in case of the new table	if C_1_1 = 1 , then C_UR_10_W1; if C_1_1 = 2 , then C_UR_20_W1; if C_1_1 = 3 , then C_UR_30_W1; only if previously registered AWU included OGA. If not, C_UR_10_W1 times C_UR_10_W2 needs to be added. The same for other operands (C_UR_20_W1 and C_UR_30W1). AWU here is multiplied by 100 which is not the case for the new table	if C_1_1 = 1 , then C_1_4=C_UR_10_Y1; if C_1_1 = 2 , then C_1_4 = C_UR_20_Y1; if C_1_1 = 3 , then C_1_1_4 = C_UR_30_Y1; only if previously registered annual working time included OGA. If not, this is only a part of C_UR_10_Y1, C_UR_20_Y1 or C_UR_30_Y1
			no match	if C_5_1 = 1 , then C_UR_10_B; if C_5_1 = 2 , then C_UR_20_B; if C_5_1 = 3 , then C_UR_30_B. Year of birth here is not registered in 4 digits as it is in case of the new table	if C_1_1 = 1 , then C_UR_10_W1; if C_1_1 = 2 , then C_UR_20_W1; if C_1_1 = 3 , then C_UR_30_W1; only if previously registered AWU included OGA. If not, C_UR_10_W1 times C_UR_10_W2 needs to be added. The same for other operands (C_UR_20_W1 and C_UR_30W1). AWU here is multiplied by 100 which is not the case for the new table	if C_1_1 = 1 , then C_1_4=C_UR_10_Y1; if C_1_1 = 2 , then C_1_4 = C_UR_20_Y1; if C_1_1 = 3 , then C_1_1_4 = C_UR_30_Y1; only if previously registered annual working time included OGA. If not, this is only a part of C_UR_10_Y1, C_UR_20_Y1 or C_UR_30_Y1
	16 Spouse(s) of holder(s)	Enter number of persons	C_UR_40_P	C_16_3 = C_UR_40_W1 if previously registered AWU included OGA. If not, C_UR_40_W1 times C_UR_40_W2 needs to be added. AWU here is multiplied by 100 which is not the case for the new table	C_16_4 = C_UR_40_Y1 if previously registered annual working time included OGA. If not, C_UR_40_Y1 times C_UR_40_Y2 needs to be added	
	17 Other		C_UR_50_P	C_17_3 = C_UR_50_W1 if previously registered AWU included OGA. If not, C_UR_50_W1 times C_UR_50_W2 needs to be added. AWU here is multiplied by 100 which is not the case for the new table	C_17_4 = C_UR_50_Y1 if previously registered annual working time included OGA. If not, C_UR_50_Y1 times C_UR_50_Y2 needs to be added	

Heading number and description		-1 Code 'function performed' or No. persons	-2 Year of birth (last 2 digits)	-3 Number of Annual Work Units (AWU) (x 100)	-4 Annual time worked (hours)		
	Casual	18 Unpaid casual			C_18_4 = C_UC_60_Y1 if previously registered annual working time included OGA. If not, C_UC_60_Y1 times C_UC_60_Y2 needs to be added		
Paid	Regular	19 Manager			C_PR_70_B. Year of birth here is not registered in 4 digits as it is in case of the new table	C_19_3 = C_PR_70_W1 if previously registered AWU included OGA. If not, C_PR_70_W1 times C_PR_70_W2 needs to be added. AWU here is multiplied by 100 which is not the case for the new table	C_19_4 = C_PR_70_Y1 if previously registered annual working time included OGA. If not, C_19_4 is only part of C_PR_70_Y1
		20 Other			C_20_3 = C_PR_50_W1 if previously registered AWU included OGA. If not, C_PR_50_W1 times C_PR_50_W2 needs to be added. AWU here is multiplied by 100 which is not the case for the new table	C_20_4 = C_PR_50_Y1 if previously registered annual working time included OGA. If not, C_PR_50_Y1 times C_PR_50_Y2 needs to be added	
	Casual	21 Paid casual			C_21_4 = C_PC_60_Y1 if previously registered annual working time included OGA. If not, C_PC_60_Y1 times C_PC_60_Y2 needs to be added		

3.4. Table D. Assets

TABLE D OF REG 385/2012 WITH CODES OF TABLE G OF REG 868/2008

D. ASSETS		Columns						
		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
1010	Cash & equivalents	part of G_102_3	-	-	-	-	-	part of G_102_8
1020	Receivables	part of G_102_3	-	-	-	-	-	part of G_102_8
1030	Other current assets	part of G_102_3	-	-	-	-	-	part of G_102_8
1040	Inventories	part of G_102_3	-	-	part of G_102_4	part of G_102_5	part of G_102_6	part of G_102_8
2010	Biological assets - plants	equals to G_96_3 + part of G_102_3 (not yet harvested) + part of G_99_3 (acquisition costs)	-	-	equals to G_96_4 + part of G_102_4 (not yet harvested) + part of G_99_4 (acquisition costs)	equals to G_96_5 + part of G_102_5 (not yet harvested) + part of G_99_5 (acquisition costs)	equals to G_96_6 + part of G_102_6 (not yet harvested) + part of G_99_6 (acquisition costs)	equals to G_96_8 + part of G_102_8 (not yet harvested) + part of G_99_8 (acquisition costs)
3010	Agricultural land	G_95_3 + part of G_99_3 (acquisition costs)	-	-	G_95_4 + part of G_99_4 (acquisition costs)	G_95_5 + part of G_99_5 (acquisition costs)	G_95_6 + part of G_99_6 (acquisition costs)	G_95_8 + part of G_99_8 (acquisition costs)
3020	Land improvements	G_97_3 + part of G_99_3 (acquisition costs)	new	G_97_7 + part of G_99_7 (acquisition costs)	G_97_4 + part of G_99_4 (acquisition costs)	G_97_5c + part of G_99_5 (acquisition costs)	G_97_6 + part of G_99_6 (acquisition costs)	G_97_8 + part of G_99_8 (acquisition costs)
3030	Farm buildings	G_98_3 + part of G_99_3 (acquisition costs)	new	G_98_7 + part of G_99_7 (acquisition costs)	G_98_4 + part of G_99_4 (acquisition costs)	G_98_5 + part of G_99_5 (acquisition costs)	G_98_6 + part of G_99_6 (acquisition costs)	G_98_8 + part of G_99_8 (acquisition costs)

D. ASSETS		Columns						
		OV	AD	DY	IP	S	SA	CV
4010	Machinery and equipment	G_101_3 + part of G_99_3 (acquisition costs)	new	G_101_7 + part of G_99_7 (acquisition costs)	G_101_4 + part of G_99_4 (acquisition costs)	G_101_5 + part of G_99_5 (acquisition costs)	G_101_6 + part of G_99_6 (acquisition costs)	G_101_8 + part of G_99_8 (acquisition costs)
5010	Forest land including standing timber	G_100_3 + part of G_99_3 (acquisition costs)	-	-	G_100_4 + part of G_99_4 (acquisition costs)	G_100_5 + part of G_99_5 (acquisition costs)	G_100_6 + part of G_99_6 (acquisition costs)	G_100_8 + part of G_99_8 (acquisition costs)
7010	Intangible assets, tradable	part of G_99_3 (quotas, rights)	-	-	part of G_99_4 (quotas, rights)	part of G_99_5 (quotas, rights)	part of G_99_6 (quotas, rights)	part of G_99_8 (quotas, rights)
7020	Intangible assets, non-tradable	new	new	new	new	new	new	new
8010	Other non-current assets	part of G_99_3 (shares in cooperatives and other organisations whose services are used by the holding)	new	part of G_99_7 (shares in cooperatives and other organisations whose services are used by the holding)	part of G_99_4 (shares in cooperatives and other organisations whose services are used by the holding)	part of G_99_5 (shares in cooperatives and other organisations whose services are used by the holding)	part of G_99_6 (shares in cooperatives and other organisations whose services are used by the holding)	part of G_99_8 (shares in cooperatives and other organisations whose services are used by the holding)

TABLE G OF REG 385/2012 WITH CODES OF TABLE D OF REG 868/2008

Heading number and description	'Unused'		Opening valuation	Investment		Sales	Depreciation	Closing valuation
	1	2		Before deduction of subsidies	Subsidies			
			3	4	5	6	7	8
94. Agricultural land, buildings and rights, of which:	no match	no match	no match	no match	no match	no match	no match	no match
95. Agricultural land	no match	no match	part of D_OV_3010_V	part of D_IP_3010_V	part of D_S_3010_V	part of D_SA_3010_V	no match	part of D_CV_3010_V
96. Permanent crops	no match	no match	part of D_OV_2010_V	part of D_IP_2010_V	part of D_S_2010_V	part of D_SA_2010_V	part of D_DY_2010_V	part of D_CV_2010_V
97. Land improvements	no match	no match	part of D_OV_3020_V	part of D_IP_3020_V	part of D_S_3020_V	part of D_SA_3020_V	part of D_DY_3020_V	part of D_CV_3020_V
98. Farm buildings	no match	no match	part of D_OV_3030_V	part of D_IP_3030_V	part of D_S_3030_V	part of D_SA_3030_V	part of D_DY_3030_V	part of D_CV_3030_V
99. Acquisition costs, quotas and other rights	no match	no match	part of D_OV_7010_V + part of D_OV_4010_V + part of D_OV_3010_V + part of D_OV_3020_V + part of D_OV_3030_V + part of D_OV_2010_V	part of D_IP_7010_V + part of D_IP_4010_V + part of D_IP_3010_V + part of D_IP_3020_V + part of D_IP_3030_V + part of D_IP_2010_V	part of D_S_7010_V + part of D_S_4010_V + part of D_S_3010_V + part of D_S_3020_V + part of D_S_3030_V + part of D_S_2010_V	part of D_SA_7010_V + part of D_SA_4010_V + part of D_SA_3010_V + part of D_SA_3020_V + part of D_SA_3030_V + part of D_SA_2010_V	part of D_DY_7010_V + part of D_DY_4010_V + part of D_DY_3010_V + part of D_DY_3020_V + part of D_DY_3030_V + part of D_DY_2010_V	part of D_CV_7010_V + part of D_CV_4010_V + part of D_CV_3010_V + part of D_CV_3020_V + part of D_CV_3030_V + part of D_CV_2010_V
100. Forest land including standing timber	no match	no match	part of D_OV_5010_V	part of D_IP_5010_V	part of D_S_5010_V	part of D_SA_5010_V	no match	part of D_CV_5010_V
101. Machinery and equipment	no match	no match	part of D_OV_4010_V	part of D_IP_4010_V	part of D_S_4010_V	part of D_SA_4010_V	part of D_DY_4010_V	part of D_CV_4010_V
102. Circulating capital	no match	no match	part of D_OV_1010_V + part of D_OV_1020_V + part of D_OV_1030_V + part of D_OV_1040_V + part of D_OV_2010_V + part of D_OV_7020_V + part of D_OV_8010_V	part of D_OV_1010_V + part of D_OV_1020_V + part of D_OV_1030_V + part of D_OV_1040_V + part of D_OV_2010_V + part of D_OV_7020_V + part of D_OV_8010_V	part of D_S_1010_V + part of D_S_1020_V + part of D_S_1030_V + part of D_S_1040_V + part of D_S_2010_V + part of D_S_7020_V + part of D_S_8010_V	part of D_SA_1010_V + part of D_SA_1020_V + part of D_SA_1030_V + part of D_SA_1040_V + part of D_SA_2010_V + part of D_SA_7020_V + part of D_SA_8010_V	part of D_DY_1010_V + part of D_DY_1020_V + part of D_DY_1030_V + part of D_DY_1040_V + part of D_DY_2010_V + part of D_DY_7020_V + part of D_DY_8010_V	part of D_CV_1010_V + part of D_CV_1020_V + part of D_CV_1030_V + part of D_CV_1040_V + part of D_CV_2010_V + part of D_CV_7020_V + part of D_CV_8010_V
103. Total	no match	no match	no match	no match	no match	no match	no match	no match

3.5. Table E. Quotas and other rights

TABLE E OF REG 385/2012 WITH CODES OF TABLE L OF REG 868/2008

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)
10 - Milk	L_401_9	L_401_4	L_401_5	L_401_6	L_401_8	L_401_9 if L_401_4>0	L_401_4	L_401_9 if L_401_5>0	L_401_5	L_401_10
20 - Suckler cow premiums	L_402_9	L_402_4	L_402_5	L_402_6	L_402_8	L_402_9 if L_402_4>0	L_402_4	L_402_9 if L_402_5>0	L_402_5	L_402_10
30 - Ewe and goat premiums	L_404_9	L_404_4	L_404_5	L_404_6	L_404_8	L_404_9 if L_404_4>0	L_404_4	L_404_9 if L_404_5>0	L_404_5	L_404_10
40 - Sugar beet	L_421_9	L_421_4	L_421_5	L_421_6	L_421_8	L_421_9 if L_421_4>0	L_421_4	L_421_9 if L_421_5>0	L_421_5	L_421_10
50 - Organic manure	L_442_9	L_442_4	L_442_5	L_442_6	L_442_8	L_442_9 if L_442_4>0	L_442_4	L_442_9 if L_442_5>0	L_442_5	L_442_10
60 - Entitlements for payments under SPS except special rights	L_part of 470_9	L_part of 470_4	L_part of 470_5	L_part of 470_6	L_part of 470_8	L_part of 470_9 if L_part of 470_4>0	L_part of 470_4	L_part of 470_9 if L_part of 470_5>0	L_part of 470_5	L_part of 470_10
70 - Entitlements for special rights	L_part of 470_9	L_part of 470_4	L_part of 470_5	L_part of 470_6	L_part of 470_8	L_part of 470_9 if L_part of 470_4>0	L_part of 470_4	L_part of 470_9 if L_part of 470_5>0	L_part of 470_5	L_part of 470_10
Old type of data code - column 2 = 1						Old type of data code - column 2 = 2				

TABLE L OF REG 868/2008 WITH CODES OF TABLE E OF REG 385/2012

Correspondence of column codes

Headings (quota or right) (1)	Type of data code (2)	(3)	Payments (purchase/leasing, renting) (4)	Receipts (sale/leasing, renting) (5)	Opening valuation (6)	Depreciation (7)	Closing valuation (8)	Quantity (9)	Taxes (including additional levy) (10)
401 milk 421 sugar beet 441 ammonia	Code 1 => column N	removed	QP	QS	OV	removed	CV	QQ	TX
402 suckler cow premiums 422 tobacco 442 organic manure	Code 2 => column I		PQ	-	-		-	QQ	TX
404 ewe & goat premiums 423 starch potatoes 499 other	or column O		-	RQ	-		-	QQ	TX
470 entitlements for payments under single payment scheme (optional)									

Correspondence between headings/categories and respective units:

Heading (quota or right) old farm return	Category – new farm return	Comments - units
401 milk	10 milk	same (quintals)
402 suckler cow premiums	20 suckler cow premiums	same (number of basic units of premium)
404 ewe and goat premiums	30 ewe and goat premiums	same (number of basic units of premium)
421 sugar beet	40 sugar beet	same (quintals)
422 tobacco	removed	
423 starch potatoes	removed	
441 ammonia	removed	
442 organic manure	50 organic manure	same (number of animals converted in standard units, as done since 2006 for NL)
470 entitlements for payments under single payment scheme (optional)	60 entitlements for payments under single payment scheme except special rights (compulsory)	number of entitlements/ares
	70 entitlements for special rights (compulsory)	number of entitlements
499 other	removed	

3.6. Table F. Debts

TABLE F OF REG 385/2012 WITH CODES OF REG 868/2008

There is little continuation between the previous reporting of debts data (farm return version 868/2008) and the current one (version 385/2012). Previously, the purpose of the loans was recorded, and now it is the source of the debts. Only the total values for short and long-term debts can be equated, as demonstrated below in the tables.

The new table with references to the old codes (in the format "table_" "heading_" "column").		Groups of information and columns			
		OV		CV	
Code	Description of categories	S	L	S	L
1010	Commercial standard	part of H_105_1	part of H_104_1	part of H_105_5	part of H_104_5
1020	Commercial special	part of H_105_1	part of H_104_1	part of H_105_5	part of H_104_5
1030	Family/private loans	part of H_105_1	part of H_104_1	part of H_105_5	part of H_104_5
2010	Payables	part of H_105_1	-	part of H_105_5	-
3000	Other liabilities	part of H_105_1	part of H_104_1	part of H_105_5	part of H_104_5

The new table with references to the old codes (in the form of serial numbers).		Groups of information and columns			
		OV		CV	
Code	Description of categories	S	L	S	L
1010	Commercial standard	part of 382	part of 374	part of 386	part of 378
1020	Commercial special	part of 382	part of 374	part of 386	part of 378
1030	Family/private loans	part of 382	part of 374	part of 386	part of 378
2010	Payables	part of 382	-	part of 386	-
3000	Other liabilities	part of 382	part of 374	part of 386	part of 378

CODES OF REG 868/2008 WITH CODES OF TABLE F OF REG 385/2012

The old table matching its serial numbers with the codes of the new table.

Headings and description		Opening valuation				Closing valuation			
		Total	Of which for		Other assets	Total	Of which for		Other assets
			Land and buildings				Land and buildings		
			Total	Of which land			Total	Of which land	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
104 Long- and medium-term loans	Loans of at least one year's duration.	374 = F_OV_1010_L +F_OV_1020_L +F_OV_1030_L +F_OV_3000_L	375 = no match	376 = no match	377 = no match	378 = F_CV_1010_L +F_CV_1020_L +F_CV_1030_L +F_CV_3000_L	379 = no match	380 = no match	381 = no match
105 Short-term loans and creditors	Loans of less than one year's duration, outstanding cash payments.	382 = F_OV_1010_S +F_OV_1020_S +F_OV_1030_S +F_OV_3000_S +F_OV_2010_S	383 = no match	384 = no match	385 = no match	386 = F_CV_1010_S +F_CV_1020_S +F_CV_1030_S +F_CV_3000_S +F_CV_2010_S	387 = no match	388 = no match	389 = no match

106 Total		390	391 = no match	392 = no match	393 = no match	394	395 = no match	396 = no match	397 = no match
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3.7. Table G. Value added tax (VAT)

TABLE G OF REG 385/2012 WITH CODES OF REG 868/2008

The codes previously reported under serial number 400 (1 to 4) are replaced with codes reported under G_VA_1010_C (1 or 2, as appropriate). Similarly, the codes previously reported under serial number 401 (0 to 3) are replaced with codes reported under G_VA_1020_C (1 or 2, as appropriate). It has to be established at national level which previous codes can be reported with the new codes 1 and 2.

Data reported under serial numbers 402 to 405 would be used to obtain the VAT balances to be reported as required in the regulation 385/2012. However, these might not be sufficient to obtain the required data in some cases and calculating the balances would then depend on further details. The previous data field with serial number 405 (amount of VAT reimbursed by the authorities, I_111_1) could contain both VAT reimbursement in relation to current purchases of goods and services as well as to investment (assets) purchases. Thus it is not directly usable in the new table unless its components can be distinguished. Similarly, if VAT amounts transferred to the tax authorities are not included under the serial numbers 403 and 404, then this new information has to be obtained and used to calculate the balances.

If two VAT systems exist at the holding, the balances are calculated separately for each of them (if applicable).

The correspondence can be presented in the table as formulas:

		Columns		
Code	Description of categories	C	NI	I
1010	Main VAT system in the farm	new information (re-classified I_107_1 (400))	part of I_108_1(402) - I_109_1(403) +part of I_111_1(405) - new information	part of I_108_1(402) - I_110_1(404) +part of I_111_1(405) - new information
1020	Minority VAT system in the farm	new information (re-classified I_107_1 (401))	part of I_108_1(402) - I_109_1(403) +part of I_111_1(405) - new information	part of I_108_1(402) - I_110_1(404) +part of I_111_1(405) - new information

The above in more narrative, and without a split between main and minority VAT systems.

Columns (filled with data only in case of the partial offsetting VAT system)	
NI	I
current sales VAT received - current purchases VAT paid + current VAT reimbursed by the tax administration - current VAT transferred to the tax administration	investment sales VAT received - investment purchases VAT paid + investment VAT reimbursed by the tax administration - investment VAT transferred to the tax administration

3.8. Table H. Inputs

TABLE H OF REG 385/2012 WITH CODES OF REG 868/2008

		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	F_59_1	-
1020	Contract work and machinery hire	F_60_1	-
1030	Current upkeep of machinery and equipment	F_61_1	-
1040	Motor fuels and lubricants	F_62_1	-
1050	Car expenses	F_63_1	-
SL - Specific livestock costs			
2010	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)	F_64_1	-
2020	Purchased coarse fodder for grazing stock (equines, ruminants)	F_65_1	-
2030	Purchased feedstuffs for pigs	F_66_1	-
2040	Purchased feedstuffs for poultry and other small animals	F_67_1	-
2050	Farm-produced feedstuffs for grazing stock (equines, ruminants)	F_68_1	-
2060	Farm-produced feedstuffs for pigs	F_69_1	-
2070	Farm-produced feedstuffs for poultry and other small animals	F_70_1	-
2080	Veterinary expenses	part of F_71_1	-
2090	Other specific livestock costs	part of F_71_1	-
SC - Specific crop costs and inputs			
3010	Seeds and seedlings purchased	F_72_1	-
3020	Seeds and seedlings produced and used on the farm	F_73_1	-
3030	Fertilisers and soil improvers	F_74_1	-
3031	Quantity of N used in mineral fertilisers	-	new information
3032	Quantity of P2O5 used in mineral fertilisers	-	new information
3033	Quantity of K2O used in mineral fertilisers	-	new information
3034	Purchased manure	part of F_74_1	-
3040	Crop protection products	F_75_1	-
3090	Other specific crop costs	F_76_1	-
OS - Specific costs for other gainful activities			
4010	Specific costs for forestry and wood processing	F_77_1	-
4020	Specific costs for crop processing	part of F_84_1	-
4030	Specific costs for cow's milk processing	part of F_84_1	-
4040	Specific costs for buffalo's milk processing	part of F_84_1	-
4050	Specific costs for sheep's milk processing	part of F_84_1	-
4060	Specific costs for goat's milk processing	part of F_84_1	-
4070	Specific costs for meat processing and other animal products processing	part of F_84_1	-
4090	Other specific costs for other gainful activities	part of F_84_1	-
FO - Farming overheads			
5010	Current upkeep of land improvements and buildings	F_78_1	-
5020	Electricity	F_79_1	-
5030	Heating fuels	F_80_1	-
5040	Water	F_81_1	-
5051	Agricultural insurance	part of F_82_1	-
5055	Other farm insurance	part of F_82_1 and F_87_1	-
5061	Farm taxes and other dues	F_83_1	-
5062	Taxes and other charges on land and buildings	F_88_1	-
5070	Rent paid, total	F_85_1 and part of F_84_1	-
5071	Rent paid for land	F_86_1	-
5080	Interest and financial charges paid	F_89_1 less K_178_7	-
5090	Other farming overheads	part of F_84_1	-

TABLE H OF REG 385/2012 WITH Serial numbers OF REG 868/2008

		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	259	-
1020	Contract work and machinery hire	260	-
1030	Current upkeep of machinery and equipment	261	-
1040	Motor fuels and lubricants	262	-
1050	Car expenses	263	-
SL - Specific livestock costs			
2010	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)	264	-
2020	Purchased coarse fodder for grazing stock (equines, ruminants)	265	-
2030	Purchased feedstuffs for pigs	266	-
2040	Purchased feedstuffs for poultry and other small animals	267	-
2050	Farm-produced feedstuffs for grazing stock (equines, ruminants)	268	-
2060	Farm-produced feedstuffs for pigs	269	-
2070	Farm-produced feedstuffs for poultry and other small animals	270	-
2080	Veterinary expenses	part of 271	-
2090	Other specific livestock costs	part of 271	-
SC - Specific crop costs and inputs			
3010	Seeds and seedlings purchased	272	-
3020	Seeds and seedlings produced and used on the farm	273	-
3030	Fertilisers and soil improvers	274	-
3031	Quantity of N used in mineral fertilisers	-	new information
3032	Quantity of P2O5 used in mineral fertilisers	-	new information
3033	Quantity of K2O used in mineral fertilisers	-	new information
3034	Purchased manure	part of 274	-
3040	Crop protection products	275	-
3090	Other specific crop costs	276	-
OS - Specific costs for other gainful activities			
4010	Specific costs for forestry and wood processing	277	-
4020	Specific costs for crop processing	part of 284	-
4030	Specific costs for cow's milk processing	part of 284	-
4040	Specific costs for buffalo's milk processing	part of 284	-
4050	Specific costs for sheep's milk processing	part of 284	-
4060	Specific costs for goat's milk processing	part of 284	-
4070	Specific costs for meat processing and other animal products processing	part of 284	-
4090	Other specific costs for other gainful activities	part of 284	-
FO - Farming overheads			
5010	Current upkeep of land improvements and buildings	278	-
5020	Electricity	279	-
5030	Heating fuels	280	-
5040	Water	281	-
5051	Agricultural insurance	part of 282	-
5055	Other farm insurance	part of 282 and 287	-
5061	Farm taxes and other dues	283	-
5062	Taxes and other charges on land and buildings	288	-
5070	Rent paid, total	285 and part of 284	-
5071	Rent paid for land	286	-
5080	Interest and financial charges paid	289 less K178	-
5090	Other farming overheads	part of 284	-

CODES OF REG 868/2008 WITH CODES OF TABLE F OF REG 385/2012

Table F – General overview		
Heading number and description		Serial number
Labour and machinery		59. Wages and social security 259 = H_LM_1010_V
		60. Contract work 260 = H_LM_1020_V
		61. Current upkeep of machinery and equipment 261 = H_LM_1030_V
		62. Motor fuels and lubricants 262 = H_LM_1040_V
		63. Car expenses 263 = H_LM_1050_V
Specific livestock	<i>Purchased feedingstuffs</i>	64. Concentrated feedingstuffs for grazing stock 264 = H_SL_2010_V
		65. Coarse fodder for grazing stock 265 = H_SL_2020_V
		66. Feedingstuffs for pigs 266 = H_SL_2030_V
		67. Feedingstuffs for poultry and other small animals 267 = H_SL_2040_V
	<i>Feedingstuffs produced on the farm</i>	68. Feedingstuffs for grazing stock 268 = H_SL_2050_V
		69. Feedingstuffs for pigs 269 = H_SL_2060_V
		70. Feedingstuffs for poultry and other small animals 270 = H_SL_2070_V
	71. Other specific livestock costs 271 = H_SL_2080_V + H_SL_2090_V	
Specific crop		72. Seeds and seedlings purchased 272 = H_SC_3010_V
		73. Seeds and seedlings produced and used on the farm 273 = H_SC_3020_V
		74. Fertilisers and soil improvers 274 = H_SC_3030_V
		75. Crop protection products 275 = H_SC_3040_V
		76. Other specific crop costs 276 = H_SC_3090_V
		77. Specific forestry costs 277 = H_OS_4010_V
Farming overheads		78. Upkeep of land improvements and buildings 278 = H_FO_5010_V
		79. Electricity 279 = H_FO_5020_V
		80. Heating fuels 280 = H_FO_5030_V
		81. Water 281 = H_FO_5040_V
		82. Insurance 282 = H_FO_5051_V + part of H_FO_5055_V
		83. Taxes and other dues 283 = H_FO_5061_V
	84. Other farming overheads 284 = H_FO_5090_V + (H_SC_4020_V to H_SC_4090_V)	
Land charges		85. Rent paid 285 = H_FO_5070_V less part of 284
		86. of which: rent paid for land 286 = H_FO_5071_V
		87. Insurance for farm buildings 287 = part of H_FO_5055_V
		88. Taxes on land and buildings 288 = H_FO_5062_V
Interest paid		89. Interest and financial charges, total 289 = H_FO_5080_V plus K178
		90. On loans for land and buildings 290 discontinued
		91. of which: on loans for land purchase 291 discontinued
		92. On loans for working capital and creditors 292 discontinued
<i>Sum of headings 59 to 89</i>	93. Total costs 293 discontinued	

3.9. Table I. Crops

TABLE I OF REG 385/2012 WITH CODES OF TABLE K OF REG 868/2008

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	Quantity	Value	Value	Value	
10110	Common wheat and spelt	K_120_4	K_120_(TC 6 or 7)_4	K_120_(TC 10)_4	new info	K_120_6	K_120_9	K_120_5	new info	K_120_7	K_120_8	K_120_10	
10120	Durum wheat	K_121_4	K_121_(TC 6 or 7)_4	K_121_(TC 10)_4	new info	K_121_6	K_121_9	K_121_5	new info	K_121_7	K_121_8	K_121_10	
10130	Rye	K_122_4	K_122_(TC 6 or 7)_4	K_122_(TC 10)_4	new info	K_122_6	K_122_9	K_122_5	new info	K_122_7	K_122_8	K_122_10	
10140	Barley	K_123_4	K_123_(TC 6 or 7)_4	K_123_(TC 10)_4	new info	K_123_6	K_123_9	K_123_5	new info	K_123_7	K_123_8	K_123_10	
10150	Oats	K_124_4	K_124_(TC 6 or 7)_4	K_124_(TC 10)_4	new info	K_124_6	K_124_9	K_124_5	new info	K_124_7	K_124_8	K_124_10	
10160	Grain maize	K_126_4	K_126_(TC 6 or 7)_4	K_126_(TC 10)_4	new info	K_126_6	K_126_9	K_126_5	new info	K_126_7	K_126_8	K_126_10	
10170	Rice	K_127_4	K_127_(TC 6 or 7)_4	K_127_(TC 10)_4	new info	K_127_6	K_127_9	K_127_5	new info	K_127_7	K_127_8	K_127_10	
10190	Other cereals for the production of grain	K_128_4 + K_125_4	K_128_(TC 6 or 7)_4 + K_125_(TC 6 or 7)_4	K_128_(TC 10)_4 + K_125_(TC 10)_4	new info	K_128_6 + K_125_6	K_128_9 + K_125_9	K_128_5 + K_125_5	new info	K_128_7 + K_125_7	K_128_8 + K_125_8	K_128_10 + K_125_10	
10210	Peas, field beans and sweet lupines	K_360_4	K_360_(TC 6 or 7)_4	K_360_(TC 10)_4	new info	K_360_6	K_360_9	K_360_5	new info	K_360_7	K_360_8	K_360_10	
10220	Lentils, chickpeas and vetches	K_361_4	K_361_(TC 6 or 7)_4	K_361_(TC 10)_4	new info	K_361_6	K_361_9	K_361_5	new info	K_361_7	K_361_8	K_361_10	
10290	Other protein crops	K_330_4	K_330_(TC 6 or 7)_4	K_330_(TC 10)_4	new info	K_330_6	K_330_9	K_330_5	new info	K_330_7	K_330_8	K_330_10	
10300	Potatoes (including early potatoes and seed potatoes)	K_130_4	K_130_(TC 6 or 7)_4	K_130_(TC 10)_4	new info	K_130_6	K_130_9	K_130_5	new info	K_130_7	K_130_8	K_130_10	
10310	Potatoes for starch	K_362_4	K_362_(TC 6 or 7)_4	K_362_(TC 10)_4	new info	K_362_6	K_362_9	K_362_5	new info	K_362_7	K_362_8	K_362_10	
10390	Other potatoes	K_363_4	K_363_(TC 6 or 7)_4	K_363_(TC 10)_4	new info	K_363_6	K_363_9	K_363_5	new info	K_363_7	K_363_8	K_363_10	
10400	Sugar beet (excluding seed)	K_131_4	K_131_(TC 6 or 7)_4	K_131_(TC 10)_4	new info	K_131_6	K_131_9	K_131_5	new info	K_131_7	K_131_8	K_131_10	
10500	Fodder roots and brassicas (excluding seed)	K_144_4	K_144_(TC 6 or 7)_4	K_144_(TC 10)_4	new info	K_144_6	K_144_9	K_144_5	new info	K_144_7	K_144_8	K_144_10	
10601	Tobacco	K_134_4	K_134_(TC 6 or 7)_4	K_134_(TC 10)_4	new info	K_134_6	K_134_9	K_134_5	new info	K_134_7	K_134_8	K_134_10	
10602	Hops	K_133_4	K_133_(TC 6 or 7)_4	K_133_(TC 10)_4	new info	K_133_6	K_133_9	K_133_5	new info	K_133_7	K_133_8	K_133_10	
10603	Cotton	K_347_4	K_347_(TC 6 or 7)_4	K_347_(TC 10)_4	new info	K_347_6	K_347_9	K_347_5	new info	K_347_7	K_347_8	K_347_10	
10604	Rape and turnip rape	K_331_4	K_331_(TC 6 or 7)_4	K_331_(TC 10)_4	new info	K_331_6	K_331_9	K_331_5	new info	K_331_7	K_331_8	K_331_10	
10605	Sunflower	K_332_4	K_332_(TC 6 or 7)_4	K_332_(TC 10)_4	new info	K_332_6	K_332_9	K_332_5	new info	K_332_7	K_332_8	K_332_10	
10606	Soya	K_333_4	K_333_(TC 6 or 7)_4	K_333_(TC 10)_4	new info	K_333_6	K_333_9	K_333_5	new info	K_333_7	K_333_8	K_333_10	
10607	Linseed (oil flax)	K_364_4	K_364_(TC 6 or 7)_4	K_364_(TC 10)_4	new info	K_364_6	K_364_9	K_364_5	new info	K_364_7	K_364_8	K_364_10	
10608	Other oil seed crops	K_334_4	K_334_(TC 6 or 7)_4	K_334_(TC 10)_4	new info	K_334_6	K_334_9	K_334_5	new info	K_334_7	K_334_8	K_334_10	
10609	Flax	K_373_4	K_373_(TC 6 or 7)_4	K_373_(TC 10)_4	new info	K_373_6	K_373_9	K_373_5	new info	K_373_7	K_373_8	K_373_10	
10610	Hemp	K_374_4	K_374_(TC 6 or 7)_4	K_374_(TC 10)_4	new info	K_374_6	K_374_9	K_374_5	new info	K_374_7	K_374_8	K_374_10	

10611	Other fibre plants	part of [K_348_4]	part of [K_348_(TC 6 or 7)_4]	part of [K_348_(TC 10)_4]	new info	part of [K_348_6]	part of [K_348_9]	part of [K_348_5]	new info	part of [K_348_7]	part of [K_348_8]	part of [K_348_10]
10612	Aromatic plants, medical and culinary plants	K_345_4	K_345_(TC 6 or 7)_4	K_345_(TC 10)_4	new info	K_345_6	K_345_9	K_345_5	new info	K_345_7	K_345_8	K_345_10
10613	Sugar cane	K_346_4	K_346_(TC 6 or 7)_4	K_346_(TC 10)_4	new info	K_346_6	K_346_9	K_346_5	new info	K_346_7	K_346_8	K_346_10
10690	Other industrial crops not mentioned elsewhere	part of [K_348_4]	part of [K_348_(TC 6 or 7)_4]	part of [K_348_(TC 10)_4]	new info	part of [K_348_6]	part of [K_348_9]	part of [K_348_5]	new info	part of [K_348_7]	part of [K_348_8]	part of [K_348_10]
10711	Fresh vegetables, melons and strawberries – Open field	K_136_4	K_136_(TC 6 or 7)_4	K_136_(TC 10)_4	new info	K_136_6	K_136_9	K_136_5	new info	K_136_7	K_136_8	K_136_10
10712	Fresh vegetables, melons and strawberries: – Market gardening	K_137_4	K_137_(TC 6 or 7)_4	K_137_(TC 10)_4	new info	K_137_6	K_137_9	K_137_5	new info	K_137_7	K_137_8	K_137_10
10720	Fresh vegetables, melons and strawberries – Under glass or under other (accessible) protective cover	K_138_4	K_138_(TC 6 or 7)_4	K_138_(TC 10)_4	new info	K_138_6	K_138_9	K_138_5	new info	K_138_7	K_138_8	K_138_10
10731	Cauliflower and broccoli	part of [K_335_4]	part of [K_335_(TC 6 or 7)_4]	part of [K_335_(TC 10)_4]	new info	part of [K_335_6]	part of [K_335_9]	part of [K_335_5]	new info	part of [K_335_7]	part of [K_335_8]	part of [K_335_10]
10732	Lettuce	part of [K_336_4]	part of [K_336_(TC 6 or 7)_4]	part of [K_336_(TC 10)_4]	new info	part of [K_336_6]	part of [K_336_9]	part of [K_336_5]	new info	part of [K_336_7]	part of [K_336_8]	part of [K_336_10]
10733	Tomatoes	K_337_4	K_337_(TC 6 or 7)_4	K_337_(TC 10)_4	new info	K_337_6	K_337_9	K_337_5	new info	K_337_7	K_337_8	K_337_10
10734	Sweet corn	K_375_4	K_375_(TC 6 or 7)_4	K_375_(TC 10)_4	new info	K_375_6	K_375_9	K_375_5	new info	K_375_7	K_375_8	K_375_10
10735	Onions	part of [K_339_4]	part of [K_339_(TC 6 or 7)_4]	part of [K_339_(TC 10)_4]	new info	part of [K_339_6]	part of [K_339_9]	part of [K_339_5]	new info	part of [K_339_7]	part of [K_339_8]	part of [K_339_10]
10736	Garlic	part of [K_339_4]	part of [K_339_(TC 6 or 7)_4]	part of [K_339_(TC 10)_4]	new info	part of [K_339_6]	part of [K_339_9]	part of [K_339_5]	new info	part of [K_339_7]	part of [K_339_8]	part of [K_339_10]
10737	Carrots	part of [K_339_4]	part of [K_339_(TC 6 or 7)_4]	part of [K_339_(TC 10)_4]	new info	part of [K_339_6]	part of [K_339_9]	part of [K_339_5]	new info	part of [K_339_7]	part of [K_339_8]	part of [K_339_10]
10738	Strawberries	part of [K_341_4]	part of [K_341_(TC 6 or 7)_4]	part of [K_341_(TC 10)_4]	new info	part of [K_341_6]	part of [K_341_9]	part of [K_341_5]	new info	part of [K_341_7]	part of [K_341_8]	part of [K_341_10]
10739	Melons	part of [K_341_4]	part of [K_341_(TC 6 or 7)_4]	part of [K_341_(TC 10)_4]	new info	part of [K_341_6]	part of [K_341_9]	part of [K_341_5]	new info	part of [K_341_7]	part of [K_341_8]	part of [K_341_10]
10790	Other vegetables	K_338_4 + K_340_4 + part of [K_335, K_336, K_339 and K_341]_4	K_338_(TC 6 or 7)_4 + K_340_(TC 6 or 7)_4 + part of [K_335, K_336, K_339 and K_341]_(TC 6 or 7)_4	K_338_(TC 10)_4 + K_340_(TC 10)_4 + part of [K_335, K_336, K_339 and K_341]_(TC 10)_4	new info	K_338_6 + K_340_6 + part of [K_335, K_336, K_339 and K_341]_6	K_338_9 + K_340_9 + part of [K_335, K_336, K_339 and K_341]_9	K_338_5 + K_340_5 + part of [K_335, K_336, K_339 and K_341]_5	new info	K_338_7 + K_340_7 + part of [K_335, K_336, K_339 and K_341]_7	K_338_8 + K_340_8 + part of [K_335, K_336, K_339 and K_341]_8	K_338_10 + K_340_10 + part of [K_335, K_336, K_339 and K_341]_10
10810	Flowers and ornamental plants – Outdoor or under low protective cover	K_140_4	K_140_(TC 6 or 7)_4	K_140_(TC 10)_4	new info	K_140_6	K_140_9	K_140_5	new info	K_140_7	K_140_8	K_140_10
10820	Flowers and ornamental plants – Under glass or under other protective cover	K_141_4	K_141_(TC 6 or 7)_4	K_141_(TC 10)_4	new info	K_141_6	K_141_9	K_141_5	new info	K_141_7	K_141_8	K_141_10
10830	Flower bulbs, corms and tubers	K_342_4	K_342_(TC 6 or 7)_4	K_342_(TC 10)_4	new info	K_342_6	K_342_9	K_342_5	new info	K_342_7	K_342_8	K_342_10

10840	Cut flowers and flower buds	K_343_4	K_343_(TC 6 or 7)_4	K_343_(TC 10)_4	new info	K_343_6	K_343_9	K_343_5	new info	K_343_7	K_343_8	K_343_10
10850	Flowering and ornamental plants.	K_344_4	K_344_(TC 6 or 7)_4	K_344_(TC 10)_4	new info	K_344_6	K_344_9	K_344_5	new info	K_344_7	K_344_8	K_344_10
10910	Temporary grass	K_147_4	K_147_(TC 6 or 7)_4	K_147_(TC 10)_4	new info	K_147_6	K_147_9	K_147_5	new info	K_147_7	K_147_8	K_147_10
10921	Green maize	K_326_4	K_326_(TC 6 or 7)_4	K_326_(TC 10)_4	new info	K_326_6	K_326_9	K_326_5	new info	K_326_7	K_326_8	K_326_10
10922	Leguminous plants	K_327_4 + K_328_4 = I_A_10922_TA + I_A_10923_TA	K_327_(TC 6 or 7)_4 + K_328_(TC 6 or 7)_4 = I_A_10922_IR + I_A_10923_IR	K_327_(TC 10)_4 + K_328_(TC 10)_4 = I_A_10922_EN + I_A_10923_EN	new info	K_327_6 + K_328_6 = OV_10922_V + OV_10923_V	K_327_9 + K_328_9 = I_CV_10922_V + I_CV_10923_V	K_327_5 + K_328_5 = I_PR_10922_Q + I_PR_10923_Q	new info	K_327_7 + K_328_7 = I_SA_10922_V + I_SA_10923_V	K_327_8 + K_328_8 = I_FC_10922_V + I_FC_10923_V	K_327_10 + K_328_10 = I_FU_10922_V + I_FU_10923_V
10923	Other plants harvested green but not mentioned elsewhere	K_327_4 + K_328_4 = I_A_10922_TA + I_A_10923_TA	K_327_(TC 6 or 7)_4 + K_328_(TC 6 or 7)_4 = I_A_10922_IR + I_A_10923_IR	K_327_(TC 10)_4 + K_328_(TC 10)_4 = I_A_10922_EN + I_A_10923_EN	new info	K_327_6 + K_328_6 = OV_10922_V + OV_10923_V	K_327_9 + K_328_9 = I_CV_10922_V + I_CV_10923_V	K_327_5 + K_328_5 = I_PR_10922_Q + I_PR_10923_Q	new info	K_327_7 + K_328_7 = I_SA_10922_V + I_SA_10923_V	K_327_8 + K_328_8 = I_FC_10922_V + I_FC_10923_V	K_327_10 + K_328_10 = I_FU_10922_V + I_FU_10923_V
11000	Arable land seed and seedlings	K_142_4 + K_143_4	K_142_(TC 6 or 7)_4 + K_143_(TC 6 or 7)_4	K_142_(TC 10)_4 + K_143_(TC 10)_4	new info	K_142_6 + K_143_6	K_142_9 + K_143_9	K_142_5 + K_143_5	new info	K_142_7 + K_143_7	K_142_8 + K_143_8	K_142_10 + K_143_10
11100	Other arable land crops	K_148_4	K_148_(TC 6 or 7)_4	K_148_(TC 10)_4	new info	K_148_6	K_148_9	K_148_5	new info	K_148_7	K_148_8	K_148_10
11210	Fallow land without any subsidies	K_315_4	K_315_(TC 6 or 7)_4	K_315_(TC 10)_4	new info	K_315_6	K_315_9	K_315_5	new info	K_315_7	K_315_8	K_315_10
11220	Fallow land subject to the payment of subsidies, with no economic use	K_316_4	K_316_(TC 6 or 7)_4	K_316_(TC 10)_4	new info	K_316_6	K_316_9	K_316_5	new info	K_316_7	K_316_8	K_316_10
11300	Land ready for sowing leased to others, including land made available as a benefit in kind	K_149_4	K_149_(TC 6 or 7)_4	K_149_(TC 10)_4	new info	K_149_6	K_149_9	K_149_5	new info	K_149_7	K_149_8	K_149_10
20000	Kitchen gardens	part of [K_182_4]	part of [K_182_(TC 6 or 7)_4]	part of [K_182_(TC 10)_4]	new info	part of [K_182_6]	part of [K_182_9]	part of [K_182_5]	new info	part of [K_182_7]	part of [K_182_8]	part of [K_182_10]
30100	Pasture and meadow, excluding rough grazing	K_150_4	K_150_(TC 6 or 7)_4	K_150_(TC 10)_4	new info	K_150_6	K_150_9	K_150_5	new info	K_150_7	K_150_8	K_150_10
30200	Rough grazing	K_151_4	K_151_(TC 6 or 7)_4	K_151_(TC 10)_4	new info	K_151_6	K_151_9	K_151_5	new info	K_151_7	K_151_8	K_151_10
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies	K_314_4	K_314_(TC 6 or 7)_4	K_314_(TC 10)_4	new info	K_314_6	K_314_9	K_314_5	new info	K_314_7	K_314_8	K_314_10
40111	Apples	part of [K_349_4]	part of [K_349_(TC 6 or 7)_4]	part of [K_349_(TC 10)_4]	new info	part of [K_349_6]	part of [K_349_9]	part of [K_349_5]	new info	part of [K_349_7]	part of [K_349_8]	part of [K_349_10]
40112	Pears	part of [K_349_4]	part of [K_349_(TC 6 or 7)_4]	part of [K_349_(TC 10)_4]	new info	part of [K_349_6]	part of [K_349_9]	part of [K_349_5]	new info	part of [K_349_7]	part of [K_349_8]	part of [K_349_10]
40113	Peaches and nectarines	part of [K_350_4]	part of [K_350_(TC 6 or 7)_4]	part of [K_350_(TC 10)_4]	new info	part of [K_350_6]	part of [K_350_9]	part of [K_350_5]	new info	part of [K_350_7]	part of [K_350_8]	part of [K_350_10]
40114	Other fruit of temperate zones	part of [K_350_4]	part of [K_350_(TC 6 or 7)_4]	part of [K_350_(TC 10)_4]	new info	part of [K_350_6]	part of [K_350_9]	part of [K_350_5]	new info	part of [K_350_7]	part of [K_350_8]	part of [K_350_10]
40115	Fruit of subtropical or tropical zones	K_353_4 + part of [K_182_4]	K_353_(TC 6 or 7)_4 + part of [K_182_(TC 6 or 7)_4]	K_353_(TC 10)_4 + part of [K_182_(TC 10)_4]	new info	K_353 + part of K_352_6	K_353 + part of K_352_9	K_353 + part of K_352_5	new info	K_353 + part of K_352_7	K_353 + part of K_352_8	K_353 + part of K_352_10

40120	Berry species	part of [K_352_4]	part of [K_352_(TC 6 or 7)_4]	part of [K_352_(TC 10)_4]	new info	part of [K_352_6]	part of [K_352_9]	part of [K_352_5]	new info	part of [K_352_7]	part of [K_352_8]	part of [K_352_10]
40130	Nuts	K_351_4	K_351_(TC 6 or 7)_4	K_351_(TC 10)_4	new info	K_351_6	K_351_9	K_351_5	new info	K_351_7	K_351_8	K_351_10
40210	Oranges	K_354_4	K_354_(TC 6 or 7)_4	K_354_(TC 10)_4	new info	K_354_6	K_354_9	K_354_5	new info	K_354_7	K_354_8	K_354_10
40220	Tangerines, mandarins, clementines and similar small fruit	K_355_4	K_355_(TC 6 or 7)_4	K_355_(TC 10)_4	new info	K_355_6	K_355_9	K_355_5	new info	K_355_7	K_355_8	K_355_10
40230	Lemons	K_356_4	K_356_(TC 6 or 7)_4	K_356_(TC 10)_4	new info	K_356_6	K_356_9	K_356_5	new info	K_356_7	K_356_8	K_356_10
40290	Other citrus fruit	K_357_4	K_357_(TC 6 or 7)_4	K_357_(TC 10)_4	new info	K_357_6	K_357_9	K_357_5	new info	K_357_7	K_357_8	K_357_10
40310	Table olives	K_281_4	K_281_(TC 6 or 7)_4	K_281_(TC 10)_4	new info	K_281_6	K_281_9	K_281_5	new info	K_281_7	K_281_8	K_281_10
40320	Olives for oil production (sold in the form of fruit)	K_282_4	K_282_(TC 6 or 7)_4	K_282_(TC 10)_4	new info	K_282_6	K_282_9	K_282_5	new info	K_282_7	K_282_8	K_282_10
40330	Olive oil	K_283_4	K_283_(TC 6 or 7)_4	K_283_(TC 10)_4	new info	K_283_6	K_283_9	K_283_5	new info	K_283_7	K_283_8	K_283_10
40340	Olive by-products	K_284_4	K_284_(TC 6 or 7)_4	K_284_(TC 10)_4	new info	K_284_6	K_284_9	K_284_5	new info	K_284_7	K_284_8	K_284_10
40411	Quality wine with protected designation of origin (PDO)	K_289_4	K_289_(TC 6 or 7)_4	K_289_(TC 10)_4	new info	K_289_6	K_289_9	K_289_5	new info	K_289_7	K_289_8	K_289_10
40412	Quality wine with protected geographical indication (PGI)	K_294_4	K_294_(TC 6 or 7)_4	K_294_(TC 10)_4	new info	K_294_6	K_294_9	K_294_5	new info	K_294_7	K_294_8	K_294_10
40420	Other wines	K_295_4	K_295_(TC 6 or 7)_4	K_295_(TC 10)_4	new info	K_295_6	K_295_9	K_295_5	new info	K_295_7	K_295_8	K_295_10
40430	Table grapes	K_285_4	K_285_(TC 6 or 7)_4	K_285_(TC 10)_4	new info	K_285_6	K_285_9	K_285_5	new info	K_285_7	K_285_8	K_285_10
40440	Raisins	K_291_4	K_291_(TC 6 or 7)_4	K_291_(TC 10)_4	new info	K_291_6	K_291_9	K_291_5	new info	K_291_7	K_291_8	K_291_10
40451	Grapes for quality wine with protected designation of origin (PDO)	K_286_4	K_286_(TC 6 or 7)_4	K_286_(TC 10)_4	new info	K_286_6	K_286_9	K_286_5	new info	K_286_7	K_286_8	K_286_10
40452	Grapes for quality wine with protected geographical indication (PGI)	K_292_4	K_292_(TC 6 or 7)_4	K_292_(TC 10)_4	new info	K_292_6	K_292_9	K_292_5	new info	K_292_7	K_292_8	K_292_10
40460	Grapes for other wines	K_293_4	K_293_(TC 6 or 7)_4	K_293_(TC 10)_4	new info	K_293_6	K_293_9	K_293_5	new info	K_293_7	K_293_8	K_293_10
40470	Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm	K_288_4	K_288_(TC 6 or 7)_4	K_288_(TC 10)_4	new info	K_288_6	K_288_9	K_288_5	new info	K_288_7	K_288_8	K_288_10
40480	Vine by-products (marc, lees)	K_304_4	K_304_(TC 6 or 7)_4	K_304_(TC 10)_4	new info	K_304_6	K_304_9	K_304_5	new info	K_304_7	K_304_8	K_304_10
40500	Nurseries	K_157_4	K_157_(TC 6 or 7)_4	K_157_(TC 10)_4	new info	K_157_6	K_157_9	K_157_5	new info	K_157_7	K_157_8	K_157_10
40600	Other permanent crops	K_158_4	K_158_(TC 6 or 7)_4	K_158_(TC 10)_4	new info	K_158_6	K_158_9	K_158_5	new info	K_158_7	K_158_8	K_158_10
40610	of which Christmas trees	part of [K_158_4]	part of [K_158_(TC 6 or 7)_4]	part of [K_158_(TC 10)_4]	new info	part of [K_158_6]	part of [K_158_9]	part of [K_158_5]	new info	part of [K_158_7]	part of [K_158_8]	part of [K_158_10]
40700	Permanent crops under glass	K_156_4	K_156_(TC 6 or 7)_4	K_156_(TC 10)_4	new info	K_156_6	K_156_9	K_156_5	new info	K_156_7	K_156_8	K_156_10
40800	Growth of young plantations	K_159_4	K_159_(TC 6 or 7)_4	K_159_(TC 10)_4	new info	K_159_6	K_159_9	K_159_5	new info	K_159_7	K_159_8	K_159_10
50100	Unutilised agricultural land	part of [K_182_4]	part of [K_182_(TC 6 or 7)_4]	part of [K_182_(TC 10)_4]	new info	part of [K_182_6]	part of [K_182_9]	part of [K_182_5]	new info	part of [K_182_7]	part of [K_182_8]	part of [K_182_10]
50200	Wooded area	K_173_4	K_173_(TC 6 or 7)_4	K_173_(TC 10)_4	new info	K_173_6	K_173_9	K_173_5	new info	K_173_7	K_173_8	K_173_10
50210	of which short rotation coppices	part of [K_173_4]	part of [K_173_(TC 6 or 7)_4]	part of [K_173_(TC 10)_4]	new info	part of [K_173_6]	part of [K_173_9]	part of [K_173_5]	new info	part of [K_173_7]	part of [K_173_8]	part of [K_173_10]

50900	Other land: occupied by buildings, farmyards, tracks, ponds, quarries, infertile land, rock, etc	part of [K_182_4]	part of [K_182_(TC 6 or 7)_4]	part of [K_182_(TC 10)_4]	new info	part of [K_182_6]	part of [K_182_9]	part of [K_182_5]	new info	part of [K_182_7]	part of [K_182_8]	part of [K_182_10]
60000	Mushrooms	K_139_4	K_139_(TC 6 or 7)_4	K_139_(TC 10)_4	new info	K_139_6	K_139_9	K_139_5	new info	K_139_7	K_139_8	K_139_10
90100	Receipts from renting out agricultural land	part of [K_181_4]	part of [K_181_(TC 6 or 7)_4]	part of [K_181_(TC 10)_4]	new info	part of [K_181_6]	part of [K_181_9]	part of [K_181_5]	new info	part of [K_181_7]	part of [K_181_8]	part of [K_181_10]
90200	Compensation by crop insurance not allocable to specific crops	part of [K_181_4]	part of [K_181_(TC 6 or 7)_4]	part of [K_181_(TC 10)_4]	new info	part of [K_181_6]	part of [K_181_9]	part of [K_181_5]	new info	part of [K_181_7]	part of [K_181_8]	part of [K_181_10]
90300	Crop by-products other than from olives and vine	K_161_4	K_161_(TC 6 or 7)_4	K_161_(TC 10)_4	new info	K_161_6	K_161_9	K_161_5	new info	K_161_7	K_161_8	K_161_10
90310	Straw	K_299_4	K_299_(TC 6 or 7)_4	K_299_(TC 10)_4	new info	K_299_6	K_299_9	K_299_5	new info	K_299_7	K_299_8	K_299_10
90320	Sugar beet tops	K_300_4	K_300_(TC 6 or 7)_4	K_300_(TC 10)_4	new info	K_300_6	K_300_9	K_300_5	new info	K_300_7	K_300_8	K_300_10
90330	Other by-products	K_301_4	K_301_(TC 6 or 7)_4	K_301_(TC 10)_4	new info	K_301_6	K_301_9	K_301_5	new info	K_301_7	K_301_8	K_301_10
90900	Other											

TABLE K OF REG 868/2008 WITH CODES OF TABLE I OF REG 385/2012

Product (heading)	Type of crop (code)	Missing data (code)	Area	Production for the accounting year	Opening valuation	Sales	Farmhouse consumption and benefits in kind	Closing valuation	Farm use
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
120 Common wheat and spelt			I_A_10110_TA	I_PR_10110_Q	I_OV_10110_V	I_SA_10110_V	I_FC_10110_V	I_CV_10110_V	I_FU_10110_V
121 Durum wheat			I_A_10120_TA	I_PR_10120_Q	I_OV_10120_V	I_SA_10120_V	I_FC_10120_V	I_CV_10120_V	I_FU_10120_V
122 Rye (including meslin)			I_A_10130_TA	I_PR_10130_Q	I_OV_10130_V	I_SA_10130_V	I_FC_10130_V	I_CV_10130_V	I_FU_10130_V
123 Barley			I_A_10140_TA	I_PR_10140_Q	I_OV_10140_V	I_SA_10140_V	I_FC_10140_V	I_CV_10140_V	I_FU_10140_V
124 Oats			I_A_10150_TA	I_PR_10150_Q	I_OV_10150_V	I_SA_10150_V	I_FC_10150_V	I_CV_10150_V	I_FU_10150_V
125 Summer cereal mixes			I_A_(part of 10190)_TA	I_PR_(part of 10190)_Q	I_OV_(part of 10190)_V	I_SA_(part of 10190)_V	I_FC_(part of 10190)_V	I_CV_(part of 10190)_V	I_FU_(part of 10190)_V
126 Grain maize			I_A_10160_TA	I_PR_10160_Q	I_OV_10160_V	I_SA_10160_V	I_FC_10160_V	I_CV_10160_V	I_FU_10160_V
127 Rice			I_A_10170_TA	I_PR_10170_Q	I_OV_10170_V	I_SA_10170_V	I_FC_10170_V	I_CV_10170_V	I_FU_10170_V
128 Other cereals			I_A_(part of 10190)_TA	I_PR_(part of 10190)_Q	I_OV_(part of 10190)_V	I_SA_(part of 10190)_V	I_FC_(part of 10190)_V	I_CV_(part of 10190)_V	I_FU_(part of 10190)_V
129 Dry pulses			I_A_(10210 +10220 +10290)_TA	I_PR_(10210 +10220 +10290)_Q	I_OV_(10210 +10220 +10290)_V	I_SA_(10210 +10220 +10290)_V	I_FC_(10210 +10220 +10290)_V	I_CV_(10210 +10220 +10290)_V	I_FU_(10210 +10220 +10290)_V
360 Peas, field beans and sweet lupins			I_A_10210_TA	I_PR_10210_Q	I_OV_10210_V	I_SA_10210_V	I_FC_10210_V	I_CV_10210_V	I_FU_10210_V
361 Lentils, chick peas and vetches			I_A_10220_TA	I_PR_10220_Q	I_OV_10220_V	I_SA_10220_V	I_FC_10220_V	I_CV_10220_V	I_FU_10220_V
330 Other protein crops			I_A_10290_TA	I_PR_10290_Q	I_OV_10290_V	I_SA_10290_V	I_FC_10290_V	I_CV_10290_V	I_FU_10290_V
130 Potatoes			I_A_10300_TA	I_PR_10300_Q	I_OV_10300_V	I_SA_10300_V	I_FC_10300_V	I_CV_10300_V	I_FU_10300_V
362 Potatoes for starch			I_A_10310_TA	I_PR_10310_Q	I_OV_10310_V	I_SA_10310_V	I_FC_10310_V	I_CV_10310_V	I_FU_10310_V
363 Other potatoes			I_A_10390_TA	I_PR_10390_Q	I_OV_10390_V	I_SA_10390_V	I_FC_10390_V	I_CV_10390_V	I_FU_10390_V
131 Sugar beet			I_A_10400_TA	I_PR_10400_Q	I_OV_10400_V	I_SA_10400_V	I_FC_10400_V	I_CV_10400_V	I_FU_10400_V
132 Herbaceous oil seeds crops			I_A_(10604 + 10605 + 10606 + 10607 + 10608)_TA	I_PR_(10604 + 10605 + 10606 + 10607 + 10608)_Q	I_OV_(10604 + 10605 + 10606 + 10607 + 10608)_V	I_SA_(10604 + 10605 + 10606 + 10607 + 10608)_V	I_FC_(10604 + 10605 + 10606 + 10607 + 10608)_V	I_CV_(10604 + 10605 + 10606 + 10607 + 10608)_V	I_FU_(10604 + 10605 + 10606 + 10607 + 10608)_V
331 Oilseed rape			I_A_10604_TA	I_PR_10604_Q	I_OV_10604_V	I_SA_10604_V	I_FC_10604_V	I_CV_10604_V	I_FU_10604_V
332 Sunflower			I_A_10605_TA	I_PR_10605_Q	I_OV_10605_V	I_SA_10605_V	I_FC_10605_V	I_CV_10605_V	I_FU_10605_V
333 Soya			I_A_10606_TA	I_PR_10606_Q	I_OV_10606_V	I_SA_10606_V	I_FC_10606_V	I_CV_10606_V	I_FU_10606_V
364 Flax other than fibre flax			I_A_10607_TA	I_PR_10607_Q	I_OV_10607_V	I_SA_10607_V	I_FC_10607_V	I_CV_10607_V	I_FU_10607_V

334 Other	I_A_10608_TA	I_PR_10608_Q	I_OV_10608_V	I_SA_10608_V	I_FC_10608_V	I_CV_10608_V	I_FU_10608_V
133 Hops	I_A_10602_TA	I_PR_10602_Q	I_OV_10602_V	I_SA_10602_V	I_FC_10602_V	I_CV_10602_V	I_FU_10602_V
134 Tobacco	I_A_10601_TA	I_PR_10601_Q	I_OV_10601_V	I_SA_10601_V	I_FC_10601_V	I_CV_10601_V	I_FU_10601_V
365 Flue-cured	no match	no match	no match	no match	no match	no match	no match
366 Light air-cured	no match	no match	no match	no match	no match	no match	no match
367 Dark air-cured	no match	no match	no match	no match	no match	no match	no match
368 Fire-cured	no match	no match	no match	no match	no match	no match	no match
369 Sun-cured	no match	no match	no match	no match	no match	no match	no match
370 Basmas	no match	no match	no match	no match	no match	no match	no match
371 Katerini	no match	no match	no match	no match	no match	no match	no match
372 Kaba-Koulak (classic)	no match	no match	no match	no match	no match	no match	no match
135 Other industrial crops	I_A_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_TA	I_PR_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_Q	I_OV_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_V	I_SA_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_V	I_FC_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_V	I_CV_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_V	I_FU_(10612 + 10613 + 10603 + 10609 + 10610 + 10611 + 10690)_V
345 Medicinal and aromatic plants, condiments and spices	I_A_10612_TA	I_PR_10612_Q	I_OV_10612_V	I_SA_10612_V	I_FC_10612_V	I_CV_10612_V	I_FU_10612_V
346 Sugar cane	I_A_10613_TA	I_PR_10613_Q	I_OV_10613_V	I_SA_10613_V	I_FC_10613_V	I_CV_10613_V	I_FU_10613_V
347 Cotton	I_A_10603_TA	I_PR_10603_Q	I_OV_10603_V	I_SA_10603_V	I_FC_10603_V	I_CV_10603_V	I_FU_10603_V
373 Fibre flax	I_A_10609_TA	I_PR_10609_Q	I_OV_10609_V	I_SA_10609_V	I_FC_10609_V	I_CV_10609_V	I_FU_10609_V
374 Hemp	I_A_10610_TA	I_PR_10610_Q	I_OV_10610_V	I_SA_10610_V	I_FC_10610_V	I_CV_10610_V	I_FU_10610_V
348 Other	I_A_(10611 + 10690)_TA	I_PR_(10611 + 10690)_Q	I_OV_(10611 + 10690)_V	I_SA_(10611 + 10690)_V	I_FC_(10611 + 10690)_V	I_CV_(10611 + 10690)_V	I_FU_(10611 + 10690)_V
136 Open ground field scale	I_A_10711_TA	I_PR_10711_Q	I_OV_10711_V	I_SA_10711_V	I_FC_10711_V	I_CV_10711_V	I_FU_10711_V
137 Open ground market garden	I_A_10712_TA	I_PR_10712_Q	I_OV_10712_V	I_SA_10712_V	I_FC_10712_V	I_CV_10712_V	I_FU_10712_V
138 Under shelter	I_A_10720_TA	I_PR_10720_Q	I_OV_10720_V	I_SA_10720_V	I_FC_10720_V	I_CV_10720_V	I_FU_10720_V
335 Cabbages, cauliflower, broccoli	I_A_(10731 + part of 10790)_TA	I_PR_(10731 + part of 10790)_Q	I_OV_(10731 + part of 10790)_V	I_SA_(10731 + part of 10790)_V	I_FC_(10731 + part of 10790)_V	I_CV_(10731 + part of 10790)_V	I_FU_(10731 + part of 10790)_V
336 Leeks, spinach, lettuce	I_A_(10732 + part of 10790)_TA	I_PR_(10732 + part of 10790)_Q	I_OV_(10732 + part of 10790)_V	I_SA_(10732 + part of 10790)_V	I_FC_(10732 + part of 10790)_V	I_CV_(10732 + part of 10790)_V	I_FU_(10732 + part of 10790)_V
337 Tomatoes	I_A_10733_TA	I_PR_10733_Q	I_OV_10733_V	I_SA_10733_V	I_FC_10733_V	I_CV_10733_V	I_FU_10733_V
375 Sweet corn	I_A_10734_TA	I_PR_10734_Q	I_OV_10734_V	I_SA_10734_V	I_FC_10734_V	I_CV_10734_V	I_FU_10734_V
338 Vegetables grown for fruit or flowers (not tomatoes)	I_A_(part of 10790)_TA	I_PR_(part of 10790)_Q	I_OV_(part of 10790)_V	I_SA_(part of 10790)_V	I_FC_(part of 10790)_V	I_CV_(part of 10790)_V	I_FU_(part of 10790)_V

339 Vegetables grown for roots, bulbs or tubers (except potatoes)	I_A_(10735 + 10736 + 10737 + part of 10790)_TA	I_PR_(10735 + 10736 + 10737 + part of 10790)_Q	I_OV_(10735 + 10736 + 10737 + part of 10790)_V	I_SA_(10735 + 10736 + 10737 + part of 10790)_V	I_FC_(10735 + 10736 + 10737 + part of 10790)_V	I_CV_(10735 + 10736 + 10737 + part of 10790)_V	I_FU_(10735 + 10736 + 10737 + part of 10790)_V
340 Legume vegetables	I_A_(part of 10790)_TA	I_PR_(part of 10790)_Q	I_OV_(part of 10790)_V	I_SA_(part of 10790)_V	I_FC_(part of 10790)_V	I_CV_(part of 10790)_V	I_FU_(part of 10790)_V
341 Fruits of non-perennial plants	I_A_(10739 + part of 10790)_TA	I_PR_(10739 + part of 10790)_Q	I_OV_(10739 + part of 10790)_V	I_SA_(10739 + part of 10790)_V	I_FC_(10739 + part of 10790)_V	I_CV_(10739 + part of 10790)_V	I_FU_(10739 + part of 10790)_V
139 Mushrooms	I_A_60000_TA	I_PR_60000_Q	I_OV_60000_V	I_SA_60000_V	I_FC_60000_V	I_CV_60000_V	I_FU_60000_V
140 Flowers and ornamental plants grown in the open	I_A_10810_TA	I_PR_10810_Q	I_OV_10810_V	I_SA_10810_V	I_FC_10810_V	I_CV_10810_V	I_FU_10810_V
141 Flowers and ornamental plants grown under shelter	I_A_10820_TA	I_PR_10820_Q	I_OV_10820_V	I_SA_10820_V	I_FC_10820_V	I_CV_10820_V	I_FU_10820_V
342 Flower bulbs, corms and tubers.	I_A_10830_TA	I_PR_10830_Q	I_OV_10830_V	I_SA_10830_V	I_FC_10830_V	I_CV_10830_V	I_FU_10830_V
343 Cut flowers and flower buds	I_A_10840_TA	I_PR_10840_Q	I_OV_10840_V	I_SA_10840_V	I_FC_10840_V	I_CV_10840_V	I_FU_10840_V
344 Flowering and ornamental plants.	I_A_10850_TA	I_PR_10850_Q	I_OV_10850_V	I_SA_10850_V	I_FC_10850_V	I_CV_10850_V	I_FU_10850_V
142 Grass seed	I_A_(part of 11000)_TA	I_PR_(part of 11000)_Q	I_OV_(part of 11000)_V	I_SA_(part of 11000)_V	I_FC_(part of 11000)_V	I_CV_(part of 11000)_V	I_FU_(part of 11000)_V
143 Other seed	I_A_(part of 11000)_TA	I_PR_(part of 11000)_Q	I_OV_(part of 11000)_V	I_SA_(part of 11000)_V	I_FC_(part of 11000)_V	I_CV_(part of 11000)_V	I_FU_(part of 11000)_V
144 Fodder roots and brassicas	I_A_10500_TA	I_PR_10500_Q	I_OV_10500_V	I_SA_10500_V	I_FC_10500_V	I_CV_10500_V	I_FU_10500_V
145 Other fodder plants	I_A_(10921 + 10922 + 10923)_TA	I_PR_(10921 + 10922 + 10923)_Q	I_OV_(10921 + 10922 + 10923)_V	I_SA_(10921 + 10922 + 10923)_V	I_FC_(10921 + 10922 + 10923)_V	I_CV_(10921 + 10922 + 10923)_V	I_FU_(10921 + 10922 + 10923)_V
326 Fodder maize	I_A_10921_TA	I_PR_10921_Q	I_OV_10921_V	I_SA_10921_V	I_FC_10921_V	I_CV_10921_V	I_FU_10921_V
327 Other silage cereals	I_A_(part of 10922 + part of 10923)_TA	I_PR_(part of 10922 + part of 10923)_Q	I_OV_(part of 10922 + part of 10923)_V	I_SA_(part of 10922 + part of 10923)_V	I_FC_(part of 10922 + part of 10923)_V	I_CV_(part of 10922 + part of 10923)_V	I_FU_(part of 10922 + part of 10923)_V
328 Other fodder plants	I_A_(part of 10922 + part of 10923)_TA	I_PR_(part of 10922 + part of 10923)_Q	I_OV_(part of 10922 + part of 10923)_V	I_SA_(part of 10922 + part of 10923)_V	I_FC_(part of 10922 + part of 10923)_V	I_CV_(part of 10922 + part of 10923)_V	I_FU_(part of 10922 + part of 10923)_V
146 Fallows and set aside	I_A_(11210 + 11220)_TA	I_PR_(11210 + 11220)_Q	I_OV_(11210 + 11220)_V	I_SA_(11210 + 11220)_V	I_FC_(11210 + 11220)_V	I_CV_(11210 + 11220)_V	I_FU_(11210 + 11220)_V
315 Fallow land without any subsidies	I_A_11210_TA	I_PR_11210_Q	I_OV_11210_V	I_SA_11210_V	I_FC_11210_V	I_CV_11210_V	I_FU_11210_V
316 Fallow land subject to the payment of subsidies	I_A_11220_TA	I_PR_11220_Q	I_OV_11220_V	I_SA_11220_V	I_FC_11220_V	I_CV_11220_V	I_FU_11220_V
147 Temporary grass	I_A_10910_TA	I_PR_10910_Q	I_OV_10910_V	I_SA_10910_V	I_FC_10910_V	I_CV_10910_V	I_FU_10910_V

148 Other arable crops	I_A_11100_TA	I_PR_11100_Q	I_OV_11100_V	I_SA_11100_V	I_FC_11100_V	I_CV_11100_V	I_FU_11100_V
149 Land ready for sowing, leased to third parties	I_A_11300_TA	I_PR_11300_Q	I_OV_11300_V	I_SA_11300_V	I_FC_11300_V	I_CV_11300_V	I_FU_11300_V
150 Permanent pasture	I_A_30100_TA	I_PR_30100_Q	I_OV_30100_V	I_SA_30100_V	I_FC_30100_V	I_CV_30100_V	I_FU_30100_V
151 Rough grazing	I_A_30200_TA	I_PR_30200_Q	I_OV_30200_V	I_SA_30200_V	I_FC_30200_V	I_CV_30200_V	I_FU_30200_V
314 Permanent grassland no longer used for production purposes and eligible for direct payments	I_A_30300_TA	I_PR_30300_Q	I_OV_30300_V	I_SA_30300_V	I_FC_30300_V	I_CV_30300_V	I_FU_30300_V
152 Fruit and berry orchards	I_A_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_TA	I_PR_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_Q	I_OV_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_V	I_SA_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_V	I_FC_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_V	I_CV_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_V	I_FU_(40111 + 40112 + 40113 + 40114 + 40115 + 40120 + 40130)_V
349 Pome fruit	I_A_(40111 + 40112 + part of 40114)_TA	I_PR_(40111 + 40112 + part of 40114)_Q	I_OV_(40111 + 40112 + part of 40114)_V	I_SA_(40111 + 40112 + part of 40114)_V	I_FC_(40111 + 40112 + part of 40114)_V	I_CV_(40111 + 40112 + part of 40114)_V	I_FU_(40111 + 40112 + part of 40114)_V
350 Stone fruit	I_A_(40113 + part of 40114)_TA	I_PR_(40113 + part of 40114)_Q	I_OV_(40113 + part of 40114)_V	I_SA_(40113 + part of 40114)_V	I_FC_(40113 + part of 40114)_V	I_CV_(40113 + part of 40114)_V	I_FU_(40113 + part of 40114)_V
351 Nuts	I_A_40130_TA	I_PR_40130_Q	I_OV_40130_V	I_SA_40130_V	I_FC_40130_V	I_CV_40130_V	I_FU_40130_V
352 Small fruit and berries	I_A_(40120 + part of 40115)_TA	I_PR_(40120 + part of 40115)_Q	I_OV_(40120 + part of 40115)_V	I_SA_(40120 + part of 40115)_V	I_FC_(40120 + part of 40115)_V	I_CV_(40120 + part of 40115)_V	I_FU_(40120 + part of 40115)_V
353 Tropical and sub-tropical fruit	I_A_(part of 40115)_TA	I_PR_(part of 40115)_Q	I_OV_(part of 40115)_V	I_SA_(part of 40115)_V	I_FC_(part of 40115)_V	I_CV_(part of 40115)_V	I_FU_(part of 40115)_V
153 Citrus fruit orchards	I_A_(40210 + 40220 + 40230 + 40290)_TA	I_PR_(40210 + 40220 + 40230 + 40290)_Q	I_OV_(40210 + 40220 + 40230 + 40290)_V	I_SA_(40210 + 40220 + 40230 + 40290)_V	I_FC_(40210 + 40220 + 40230 + 40290)_V	I_CV_(40210 + 40220 + 40230 + 40290)_V	I_FU_(40210 + 40220 + 40230 + 40290)_V
354 Oranges	I_A_40210_TA	I_PR_40210_Q	I_OV_40210_V	I_SA_40210_V	I_FC_40210_V	I_CV_40210_V	I_FU_40210_V
355 Tangerines, mandarines, clementines	I_A_40220_TA	I_PR_40220_Q	I_OV_40220_V	I_SA_40220_V	I_FC_40220_V	I_CV_40220_V	I_FU_40220_V
356 Lemons	I_A_40230_TA	I_PR_40230_Q	I_OV_40230_V	I_SA_40230_V	I_FC_40230_V	I_CV_40230_V	I_FU_40230_V
357 Other citrus fruit	I_A_40290_TA	I_PR_40290_Q	I_OV_40290_V	I_SA_40290_V	I_FC_40290_V	I_CV_40290_V	I_FU_40290_V
154 Olive groves	I_A_(40310 + 40320 + 40330 + 40340)_TA	I_PR_(40310 + 40320 + 40330 + 40340)_Q	I_OV_(40310 + 40320 + 40330 + 40340)_V	I_SA_(40310 + 40320 + 40330 + 40340)_V	I_FC_(40310 + 40320 + 40330 + 40340)_V	I_CV_(40310 + 40320 + 40330 + 40340)_V	I_FU_(40310 + 40320 + 40330 + 40340)_V
281 Table olives	I_A_40310_TA	I_PR_40310_Q	I_OV_40310_V	I_SA_40310_V	I_FC_40310_V	I_CV_40310_V	I_FU_40310_V
282 Olives for olive oil	I_A_40320_TA	I_PR_40320_Q	I_OV_40320_V	I_SA_40320_V	I_FC_40320_V	I_CV_40320_V	I_FU_40320_V
283 Olive oil	I_A_40330_TA	I_PR_40330_Q	I_OV_40330_V	I_SA_40330_V	I_FC_40330_V	I_CV_40330_V	I_FU_40330_V
284 Olive by-products	I_A_40340_TA	I_PR_40340_Q	I_OV_40340_V	I_SA_40340_V	I_FC_40340_V	I_CV_40340_V	I_FU_40340_V

155 Vines	I_A_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_TA	I_PR_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_Q	I_OV_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_V	I_SA_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_V	I_FC_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_V	I_CV_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_V	I_FU_(40411 + 40412 + 40420 + 40430 + 40440 + 40451 + 40452 + 40460 + 40470 + 40480)_V
285 Table grapes	I_A_40430_TA	I_PR_40430_Q	I_OV_40430_V	I_SA_40430_V	I_FC_40430_V	I_CV_40430_V	I_FU_40430_V
286 Grapes for quality wine with protected designation of origin (PDO)	I_A_40451_TA	I_PR_40451_Q	I_OV_40451_V	I_SA_40451_V	I_FC_40451_V	I_CV_40451_V	I_FU_40451_V
292 Grapes for quality wine with protected geographical indication (PGI)	I_A_40452_TA	I_PR_40452_Q	I_OV_40452_V	I_SA_40452_V	I_FC_40452_V	I_CV_40452_V	I_FU_40452_V
293 Grapes for other wines	I_A_40460_TA	I_PR_40460_Q	I_OV_40460_V	I_SA_40460_V	I_FC_40460_V	I_CV_40460_V	I_FU_40460_V
288 Miscellaneous vine products	I_A_40470_TA	I_PR_40470_Q	I_OV_40470_V	I_SA_40470_V	I_FC_40470_V	I_CV_40470_V	I_FU_40470_V
289 Quality wine with protected designation of origin (PDO)	I_A_40411_TA	I_PR_40411_Q	I_OV_40411_V	I_SA_40411_V	I_FC_40411_V	I_CV_40411_V	I_FU_40411_V
294 Quality wine with protected geographical indication (PGI)	I_A_40412_TA	I_PR_40412_Q	I_OV_40412_V	I_SA_40412_V	I_FC_40412_V	I_CV_40412_V	I_FU_40412_V
295 Other wines	I_A_40420_TA	I_PR_40420_Q	I_OV_40420_V	I_SA_40420_V	I_FC_40420_V	I_CV_40420_V	I_FU_40420_V
291 Raisins	I_A_40440_TA	I_PR_40440_Q	I_OV_40440_V	I_SA_40440_V	I_FC_40440_V	I_CV_40440_V	I_FU_40440_V
304 Vine by-products	I_A_40480_TA	I_PR_40480_Q	I_OV_40480_V	I_SA_40480_V	I_FC_40480_V	I_CV_40480_V	I_FU_40480_V
156 Permanent crops grown under shelter	I_A_40700_TA	I_PR_40700_Q	I_OV_40700_V	I_SA_40700_V	I_FC_40700_V	I_CV_40700_V	I_FU_40700_V
157 Nurseries	I_A_40500_TA	I_PR_40500_Q	I_OV_40500_V	I_SA_40500_V	I_FC_40500_V	I_CV_40500_V	I_FU_40500_V
158 Other permanent crops	I_A_40600_TA	I_PR_40600_Q	I_OV_40600_V	I_SA_40600_V	I_FC_40600_V	I_CV_40600_V	I_FU_40600_V
159 Growth of young plantations	I_A_40800_TA	I_PR_40800_Q	I_OV_40800_V	I_SA_40800_V	I_FC_40800_V	I_CV_40800_V	I_FU_40800_V
160 Processed products from crops from the holding and not separately mentioned	Table L	Table L	Table L	Table L	Table L	Table L	Table L
161 Crop by-products	I_A_90300_TA	I_PR_90300_Q	I_OV_90300_V	I_SA_90300_V	I_FC_90300_V	I_CV_90300_V	I_FU_90300_V
299 Straw	I_A_90310_TA	I_PR_90310_Q	I_OV_90310_V	I_SA_90310_V	I_FC_90310_V	I_CV_90310_V	I_FU_90310_V
300 Sugar beet tops	I_A_90320_TA	I_PR_90320_Q	I_OV_90320_V	I_SA_90320_V	I_FC_90320_V	I_CV_90320_V	I_FU_90320_V
301 Other by-products	I_A_90330_TA	I_PR_90330_Q	I_OV_90330_V	I_SA_90330_V	I_FC_90330_V	I_CV_90330_V	I_FU_90330_V

173 Woodland area	I_A_(50200 and/or 50210)_TA	I_PR_(50200 and/or 50210)_Q	I_OV_(50200 and/or 50210)_V	I_SA_(50200 and/or 50210)_V	I_FC_(50200 and/or 50210)_V	I_CV_(50200 and/or 50210)_V	I_FU_(50200 and/or 50210)_V
174 Sales of felled timber	Table L	Table L	Table L	Table L	Table L	Table L	Table L
175 Sales of standing timber	Table L	Table L	Table L	Table L	Table L	Table L	Table L
176 Other forestry products (includes cork, pen, resin)	Table L	Table L	Table L	Table L	Table L	Table L	Table L
181 Other products and receipts	I_A_(90100 + 90200)_TA	I_PR_(90100 + 90200)_Q	I_OV_(90100 + 90200)_V	I_SA_(90100 + 90200)_V	I_FC_(90100 + 90200)_V	I_CV_(90100 + 90200)_V	I_FU_(90100 + 90200)_V
182 Other areas and their production	I_A_(20000 + 50100 + 50900)_TA	I_PR_(20000 + 50100 + 50900)_Q	I_OV_(20000 + 50100 + 50900)_V	I_SA_(20000 + 50100 + 50900)_V	I_FC_(20000 + 50100 + 50900)_V	I_CV_(20000 + 50100 + 50900)_V	I_FU_(20000 + 50100 + 50900)_V

3.10. Table J. Livestock production

CORRESPONDANCE OF CATEGORIES OF LIVESTOCK

REG 868/2008 Table D			CHANGE	REG 385/2012 Table J	
Code	Description	Code		Description	
22	Equines		exact match	100	Equidae
23	Calves for fattening		merged in J 210	210	Bovine animals, under one year old, male and female
24	Other cattle < 12 months				
25	Male cattle 12-24 months		exact match	220	Bovine animals, one but less than two years old, male
26	Female cattle 12-24 months		exact match	230	Bovine animals, one but less than two years old, female
27	Male cattle over 24 months		exact match	240	Male bovine animals, two years old and over
28	Breeding heifers		exact match	251	Breeding heifers
29	Heifers for fattening		exact match	252	Heifers for fattening
30	Dairy cows (including buffalo's cows)	Dairy cows	split in J 261	261	Dairy cows (including cull cows)
		Buffalo cows	split in J 262	262	Buffalo cows (including cull cows)
31	Cull dairy cows (including buffalo's cows)	cull dairy cows	split in J 261	261	Dairy cows
		cull buffalo cows	split in J 262	262	Buffalo cows
32	Other cows		exact match	269	Other cows
40	Ewes		exact match	311	Ewes, Breeding females
41	Other sheep		exact match	319	Other sheep
38	Goat (breeding females)		exact match	321	Goats, breeding females
39	Other goats		exact match	329	Other goats
43	Piglets		exact match	410	Piglets having a live weight of under 20 kilograms
44	Breeding sows		exact match	420	Breeding sows weighing 50 kilograms and over
45	Pigs for fattening		exact match	491	Pigs for fattening
46	Other pigs		exact match	499	Other pigs
47	Table chickens		exact match	510	Poultry - broilers
48	Laying hens		exact match	520	Laying hens
49	Other poultry		exact match	530	Other poultry
33	Bees		exact match	700	Bees
34	Rabbits (breeding females)		exact match	610	Rabbits, breeding females
50	Other animals	Rabbits (other than breeding females)	split in J 699	699	Other rabbits
		Other animals	split in J 900	900	Other animals

TABLE J OF REG 385/2012 WITH CODES OF REG 868/2008

		Animals owned by the farmer whether present on the farm or not					Animals present whether owned or not	Purchases				Sales						Farmhouse consumption		Farm use	
Animal		Opening valuation		Closing valuation		Average number	Purchases		Total		o.w. for slaughtering		o.w. for further rearing / breeding		o.w. unknown destination		Farmhouse consumption		Farm use		
Code	Description	N	V	N	V	A	N	V	N	V	N	V	N	V	N	V	N	V	N	V	
100	Equidae	D_22_1	D_22_2	D_22_3	D_22_4	D_22_5	N_22_4	N_22_5	N_22_6	N_22_7										E_51_3	
210	Bovine animals, under one year old, male and female	D_23_1 + D_24_1	D_23_2 + D_24_2	D_23_3 + D_24_3	D_23_4 + D_24_4	D_23_5 + D_24_5	N_23_4 + N_24_4	N_23_5 + N_24_5	N_23_6 + N_24_6	N_23_7 + N_24_7											
220	Bovine animals, one but less than two years old, male	D_25_1	D_25_2	D_25_3	D_25_4	D_25_5	N_25_4	N_25_5	N_25_6	N_25_7											
230	Bovine animals, one but less than two years old, female	D_26_1	D_26_2	D_26_3	D_26_4	D_26_5	N_26_4	N_26_5	N_26_6	N_26_7											
240	Male bovine animals, two years old and over	D_27_1	D_27_2	D_27_3	D_27_4	D_27_5	N_27_4	N_27_5	N_27_6	N_27_7											
251	Breeding heifers	D_28_1	D_28_2	D_28_3	D_28_4	D_28_5	N_28_4	N_28_5	N_28_6	N_28_7	-	-									
252	Heifers for fattening	D_29_1	D_29_2	D_29_3	D_29_4	D_29_5	N_29_4	N_29_5	N_29_6	N_29_7			-	-							
261	Dairy cows	part of (D_30_1 + D_31_1)	part of (D_30_2 + D_31_2)	part of (D_30_3 + D_31_3)	part of (D_30_4 + D_31_4)	part of (D_30_5 + D_31_5)	part of (N_30_4 + N_31_4)	part of (N_30_5 + N_31_5)	part of (N_30_6 + N_31_6)	part of (N_30_7 + N_31_7)											
262	Buffalo cows	part of (D_30_1 + D_31_1)	part of (D_30_2 + D_31_2)	part of (D_30_3 + D_31_3)	part of (D_30_4 + D_31_4)	part of (D_30_5 + D_31_5)	part of (N_30_4 + N_31_4)	part of (N_30_5 + N_31_5)	part of (N_30_6 + N_31_6)	part of (N_30_7 + N_31_7)											
269	Other cows	D_32_1	D_32_2	D_32_3	D_32_4	D_32_5	N_32_4	N_32_5	N_32_6	N_32_7											
311	Ewes, Breeding females	D_40_1	D_40_2	D_40_3	D_40_4	D_40_5	N_40_4	N_40_5	N_40_6	N_40_7											
319	Other sheep	D_41_1	D_41_2	D_41_3	D_41_4	D_41_5	N_41_4	N_41_5	N_41_6	N_41_7											
321	Goats, breeding females	D_38_1	D_38_2	D_38_3	D_38_4	D_38_5	N_38_4	N_38_5	N_38_6	N_38_7											
329	Other goats	D_39_1	D_39_2	D_39_3	D_39_4	D_39_5	N_39_4	N_39_5	N_39_6	N_39_7											
410	Piglets having a live weight of	D_43_1	D_43_2	D_43_3	D_43_4	D_43_5	N_43_4	N_43_5	N_43_6	N_43_7											

	under 20 kilograms																		
420	Breeding sows weighing 50 kilograms and over	D_44_1	D_44_2	D_44_3	D_44_4	D_44_5	N_44_4	N_44_5	N_44_6	N_44_7									
491	Pigs for fattening	D_45_1	D_45_2	D_45_3	D_45_4	D_45_5	N_45_4	N_45_5	N_45_6	N_45_7									
499	Other pigs	D_46_1	D_46_2	D_46_3	D_46_4	D_46_5	N_46_4	N_46_5	N_46_6	N_46_7									
510	Poultry - broilers	D_47_1	D_47_2	D_47_3	D_47_4	D_47_5	N_47_4	N_47_5	N_47_6	N_47_7									
520	Laying hens	D_48_1	D_48_2	D_48_3	D_48_4	D_48_5	N_48_4	N_48_5	N_48_6	N_48_7									
530	Other poultry	D_49_1	D_49_2	D_49_3	D_49_4	D_49_5	N_49_4	N_49_5	N_49_6	N_49_7									
610	Rabbits, breeding females	D_34_1	D_34_2	D_34_3	D_34_4	D_34_5	N_34_4	N_34_5	N_34_6	N_34_7									
699	Other rabbits	new	part of D_50_2	new	part of D_50_4	new	part of N_50_4	part of N_50_5	part of N_50_6	part of N_50_7									
700	Bees	D_33_1	D_33_2	D_33_3	D_33_4	D_33_5	N_33_4	N_33_5	N_33_6	N_33_7	-	-	-	-	-				
900	Other animals	-	part of D_50_2	-	part of D_50_4	-	-	part of N_50_5	-	part of N_50_7	-	-	-	-	-	-	-	-	-

TABLE D OF REG 868/2008 WITH CODES OF REG 385/2012

				Animals owned by the farmer whether present on the farm or not / animal products				Animals present whether owned or not	
Codes OLD TABLE D/N		Codes NEW TABLE J		Opening valuation		Closing valuation		Average number (x100)*	
Code	Description		Code	Description	N	V	N	V	N
22	Equines		100	Equidae	J_OV_100_N	J_OV_100_V	J_CV_100_N	J_CV_100_V	J_AN_100_A
23	Calves for fattening	merging D23 + D24 in J 210	210	Bovine animals, under 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
24	Other cattle < 12 months								
25	Male cattle 12-24 months		220	Bovine animals, one but less than two years old, male	J_OV_220_N	J_OV_220_V	J_CV_220_N	J_CV_220_V	J_AN_220_A
26	Female cattle 12-24 months		230	Bovine animals, one but less than two years old, female	J_OV_230_N	J_OV_230_V	J_CV_230_N	J_CV_230_V	J_AN_230_A
27	Male cattle over 24 months		240	Male bovine animals, two years old and over	J_OV_240_N	J_OV_240_V	J_CV_240_N	J_CV_240_V	J_AN_240_A
28	Breeding heifers		251	Breeding heifers	J_OV_251_N	J_OV_251_V	J_CV_251_N	J_CV_251_V	J_AN_251_A
29	Heifers for fattening		252	Heifers for fattening	J_OV_252_N	J_OV_252_V	J_CV_252_N	J_CV_252_V	J_AN_252_A
30	Dairy cows	split in J 261 and J 262	261	Dairy cows	J_OV_261_N	J_OV_261_V	J_CV_261_N	J_CV_261_V	J_AN_261_A
			262	Buffalo cows	J_OV_262_N	J_OV_262_V	J_CV_262_N	J_CV_262_V	J_AN_262_A
31	Cull dairy cows	merged with J 261 or J 262	261	Dairy cows	J_OV_261_N	J_OV_261_V	J_CV_261_N	J_CV_261_V	J_AN_261_A
			262	Buffalo cows	J_OV_262_N	J_OV_262_V	J_CV_262_N	J_CV_262_V	J_AN_262_A
32	Other cows		269	Other cows	J_OV_269_N	J_OV_269_V	J_CV_269_N	J_CV_269_V	J_AN_269_A
40	Ewes		311	Ewes, Breeding females	J_OV_311_N	J_OV_311_V	J_CV_311_N	J_CV_311_V	J_AN_311_A
41	Other sheep		319	Other sheep	J_OV_319_N	J_OV_319_V	J_CV_319_N	J_CV_319_V	J_AN_319_A
38	Goat (breeding females)		321	Goats, breeding females	J_OV_321_N	J_OV_321_V	J_CV_321_N	J_CV_321_V	J_AN_321_A
39	Other goats		329	Other goats	J_OV_329_N	J_OV_329_V	J_CV_329_N	J_CV_329_V	J_AN_329_A
43	Piglets		410	Piglets having a live weight of under 20 kilograms	J_OV_410_N	J_OV_410_V	J_CV_410_N	J_CV_410_V	J_AN_410_A
44	Breeding sows		420	Breeding sows weighing 50 kilograms and over	J_OV_420_N	J_OV_420_V	J_CV_420_N	J_CV_420_V	J_AN_420_A
45	Pigs for fattening		491	Pigs for fattening	J_OV_491_N	J_OV_491_V	J_CV_491_N	J_CV_491_V	J_AN_491_A
46	Other pigs		499	Other pigs	J_OV_499_N	J_OV_499_V	J_CV_499_N	J_CV_499_V	J_AN_499_A
47	Table chickens		510	Poultry - broilers	J_OV_510_N	J_OV_510_V	J_CV_510_N	J_CV_510_V	J_AN_510_A
48	Laying hens		520	Laying hens	J_OV_520_N	J_OV_520_V	J_CV_520_N	J_CV_520_V	J_AN_520_A
49	Other poultry		530	Other poultry	J_OV_530_N	J_OV_530_V	J_CV_530_N	J_CV_530_V	J_AN_530_A
33	Bees		700	Bees	J_OV_700_N	J_OV_700_V	J_CV_700_N	J_CV_700_V	J_AN_700_A
34	Rabbits (breeding females)		610	Rabbits, breeding females	J_OV_610_N	J_OV_610_V	J_CV_610_N	J_CV_610_V	J_AN_610_A
50	Other animals	split in J 699 and J 900	699	Other rabbits		J_OV_699_V		J_CV_699_V	
			900	Other animals		J_OV_900_V		J_CV_900_V	

TABLE N OF REG 868/2008 WITH CODES OF REG 385/2012

				Col 4	Col 5	Col 6	Col 7	
Codes OLD TABLE D/N		Codes NEW TABLE J		Purchases		Sales		
Code	Description		Code	Description	N	V	N	V
22	Equines		100	Equidae	J_PU_100_N	J_PU_100_V	J_SA_100_N	J_SA_100_V
23	Calves for fattening	merge D23 + D24 in J 210	210	Bovine animals, under one year old, male and female	J_PU_210_N	J_PU_210_V	J_SA_210_N	J_SA_210_V
24	Other cattle < 12 months							
25	Male cattle 12-24 months		220	Bovine animals, one but less than two years old, male	J_PU_220_N	J_PU_220_V	J_SA_220_N	J_SA_220_V
26	Female cattle 12-24 months		230	Bovine animals, one but less than two years old, female	J_PU_230_N	J_PU_230_V	J_SA_230_N	J_SA_230_V
27	Male cattle over 24 months		240	Male bovine animals, two years old and over	J_PU_240_N	J_PU_240_V	J_SA_240_N	J_SA_240_V
28	Breeding heifers		251	Breeding heifers	J_PU_251_N	J_PU_251_V	J_SA_251_N	J_SA_251_V
29	Heifers for fattening		252	Heifers for fattening	J_PU_252_N	J_PU_252_V	J_SA_252_N	J_SA_252_V
30	Dairy cows	split in J 261 and J 262	261	Dairy cows	J_PU_261_N	J_PU_261_V	J_SA_261_N	J_SA_261_V
			262	Buffalo cows	J_PU_262_N	J_PU_262_V	J_SA_262_N	J_SA_262_V
31	Cull dairy cows	split in J 261 or J 262	261	Dairy cows	J_PU_261_N	J_PU_261_V	J_SA_261_N	J_SA_261_V
			262	Buffalo cows	J_PU_262_N	J_PU_262_V	J_SA_262_N	J_SA_262_V
32	Other cows		269	Other cows	J_PU_269_N	J_PU_269_V	J_SA_269_N	J_SA_269_V
40	Ewes		311	Ewes, Breeding females	J_PU_311_N	J_PU_311_V	J_SA_311_N	J_SA_311_V
41	Other sheep		319	Other sheep	J_PU_319_N	J_PU_319_V	J_SA_319_N	J_SA_319_V
38	Goat (breeding females)		321	Goats, breeding females	J_PU_321_N	J_PU_321_V	J_SA_321_N	J_SA_321_V
39	Other goats		329	Other goats	J_PU_329_N	J_PU_329_V	J_SA_329_N	J_SA_329_V
43	Piglets		410	Piglets having a live weight of under 20 kilograms	J_PU_410_N	J_PU_410_V	J_SA_410_N	J_SA_410_V
44	Breeding sows		420	Breeding sows weighing 50 kilograms and over	J_PU_420_N	J_PU_420_V	J_SA_420_N	J_SA_420_V
45	Pigs for fattening		491	Pigs for fattening	J_PU_491_N	J_PU_491_V	J_SA_491_N	J_SA_491_V
46	Other pigs		499	Other pigs	J_PU_499_N	J_PU_499_V	J_SA_499_N	J_SA_499_V
47	Table chickens		510	Poultry - broilers	J_PU_510_N	J_PU_510_V	J_SA_510_N	J_SA_510_V
48	Laying hens		520	Laying hens	J_PU_520_N	J_PU_520_V	J_SA_520_N	J_SA_520_V
49	Other poultry		530	Other poultry	J_PU_530_N	J_PU_530_V	J_SA_530_N	J_SA_530_V
33	Bees		700	Bees	J_PU_700_N	J_PU_700_V	J_SA_700_N	J_SA_700_V
34	Rabbits (breeding females)		610	Rabbits, breeding females	J_PU_610_N	J_PU_610_V	J_SA_610_N	J_SA_610_V
			699	Other rabbits	J_PU_699_N	J_PU_699_V	J_SA_699_N	J_SA_699_V
50	Other animals	split in J 699 and J 900	900	Other animals	-	J_PU_900_V	-	J_SA_900_V

TABLE E OF REG 868/2008 WITH CODES OF REG 385/2012

Codes OLD TABLE E			Codes NEW TABLE J				
Code	Description		Code	Description	Purchases	Sales	Farmhouse consumption
51	Equines		100	Equidae	J_PU_100_V	J_SA_100_V	J_FC_100_V
52	Cattle	split in J 210 to J 269	210	Bovine animals, under one year old, male and female	J_PU_210_V	J_SA_210_V	J_FC_210_V
			220	Bovine animals, one but less than two years old, male	J_PU_220_V	J_SA_220_V	J_FC_220_V
			230	Bovine animals, one but less than two years old, female	J_PU_230_V	J_SA_230_V	J_FC_230_V
			240	Male bovine animals, two years old and over	J_PU_240_V	J_SA_240_V	J_FC_240_V
			251	Breeding heifers	J_PU_251_V	J_SA_251_V	J_FC_251_V
			252	Heifers for fattening	J_PU_252_V	J_SA_252_V	J_FC_252_V
			261	Dairy cows	J_PU_261_V	J_SA_261_V	J_FC_261_V
			262	Buffalo cows	J_PU_262_V	J_SA_262_V	J_FC_262_V
54	Sheep	split in J 311 to J 319	269	Other cows	J_PU_269_V	J_SA_269_V	J_FC_269_V
			311	Ewes, Breeding females	J_PU_311_V	J_SA_311_V	J_FC_311_V
55	Goats	split in J 321 to J 329	319	Other sheep	J_PU_319_V	J_SA_319_V	J_FC_319_V
			321	Goats, breeding females	J_PU_321_V	J_SA_321_V	J_FC_321_V
56	Pigs	split in J 410 to J 499	329	Other goats	J_PU_329_V	J_SA_329_V	J_FC_329_V
			410	Piglets having a live weight of under 20 kilograms	J_PU_410_V	J_SA_410_V	J_FC_410_V
			420	Breeding sows weighing 50 kilograms and over	J_PU_420_V	J_SA_420_V	J_FC_420_V
			491	Pigs for fattening	J_PU_491_V	J_SA_491_V	J_FC_491_V
57	Poultry	split in J 510 to J 530	499	Other pigs	J_PU_499_V	J_SA_499_V	J_FC_499_V
			510	Poultry - broilers	J_PU_510_V	J_SA_510_V	J_FC_510_V
			520	Laying hens	J_PU_520_V	J_SA_520_V	J_FC_520_V
58	Other animals	split in J 610 to J 900	530	Other poultry	J_PU_530_V	J_SA_530_V	J_FC_530_V
			610	Rabbits, breeding females	J_PU_610_V	J_SA_610_V	J_FC_610_V
			699	Other rabbits	J_PU_699_V	J_SA_699_V	J_FC_699_V
			700	Bees	J_PU_700_V	J_SA_700_V	J_FC_700_V
			900	Other animals	J_PU_900_V	J_SA_900_V	J_FC_900_V

3.11. Table K. Animal products and services

CORRESPONDENCE OF CATEGORIES OF ANIMAL PRODUCTS AND SERVICES

REG 868/2008			CHANGE	REG 385/2012	
Code	Description			Code	Description
162	Cows' milk (including Buffalo's cows' milk)	Cows' milk	split in K261 and K262	261	Cows' milk
		Buffalo's cows' milk		262	Buffalo's cows' milk
164	Sheep milk		exact match	311	Sheep's milk
165	Goats' milk		exact match	321	Goat's milk
166	Wool		exact match	330	Wool
313	Honey and products of bee-keeping		exact match	700	Honey and products of bee-keeping
169	Hens' eggs	Hens' eggs for human consumption	split in K531 and K532	531	Eggs for human consumption (all poultry)
		Hens' eggs for hatching		532	Eggs for hatching (all poultry)
170	Other animal products	Eggs other than hens' for human consumption	split in K531, K532, K800 and K900	531	Eggs for human consumption (all poultry)
		Eggs other than hens' for hatching		532	Eggs for hatching (all poultry)
		Manure		800	Manure
		Other animal products (e.g. stud fees received)		900	Other animal products
171	Contract rearing		exact match	1100	Contract rearing
307	Cattle under contract		exact match	1120	Cattle under contract
308	Sheep and/or goats under contract		exact match	1130	Sheep and/or goats under contract
309	Pigs under contract		exact match	1140	Pigs under contract
310	Poultry under contract		exact match	1150	Poultry under contract
311	Other animals under contract		exact match	1190	Other animals under contract
various				1200	Other animal services

TABLE K OF REG 385/2012 WITH CODES OF REG 868/2008

CATEGORIES		Missing data code	Opening valuation		Closing valuation		Production	Sales / Receipts		Farmhouse consumption		Farm use	
Code	Description		Quantity	Value	Quantity	Value	Quantity	Quantity	Value	Quantity	Value	Quantity	Value
261	Cows' milk	part of K_162_3		part of K_162_6		part of K_162_9	part of K_162_5	part of K_162_7		part of K_162_8		part of K_162_10	
262	Buffalo's cows' milk	part of K_162_3		part of K_162_6		part of K_162_9	part of K_162_5	part of K_162_7		part of K_162_8		part of K_162_10	
311	Sheep's milk	K_164_3		K_164_6		K_164_9	K_164_5	K_164_7		K_164_8		K_164_10	
321	Goat's milk	K_165_3		K_165_6		K_165_9	K_165_5	K_165_7		K_165_8		K_165_10	
330	Wool	K_166_3		K_166_6		K_166_9	K_166_5	K_166_7		K_166_8		K_166_10	
531	Eggs for human consumption (all poultry)	part of K_169_3 + part of K_170_3		part of K_169_6 + part of K_170_6		part of K_169_9 + part of K_170_9	part of K_169_5 + part of K_170_5	part of K_169_7 + part of K_170_7		part of K_169_8 + part of K_170_8		part of K_169_10 + part of K_170_10	
532	Eggs for hatching (all poultry)	part of K_169_3 + part of K_170_3		part of K_169_6 + part of K_170_6		part of K_169_9 + part of K_170_9	part of K_169_5 + part of K_170_5	part of K_169_7 + part of K_170_7				part of K_169_10 + part of K_170_10	
700	Honey and products of bee-keeping	K_313_3		K_313_6		K_313_9	K_313_5	K_313_7		K_313_8		K_313_10	
800	Manure	-	-	-	-	-	-	part of K_170_7	-	-	-	-	
900	Other animal products	-	-	part of K_170_6	-	part of K_170_9	-	part of K_170_7	-	part of K_170_8	-	part of K_170_10	
1100	Contract rearing	-	-	-	-	-	-	K_171_7	-	-	-	-	
1120	Cattle under contract	-	-	-	-	-	-	K_307_7	-	-	-	-	
1130	Sheep and/or goats under contract	-	-	-	-	-	-	K_308_7	-	-	-	-	
1140	Pigs under contract	-	-	-	-	-	-	K_309_7	-	-	-	-	
1150	Poultry under contract	-	-	-	-	-	-	K_310_7	-	-	-	-	
1190	Other animals under contract	-	-	-	-	-	-	K_311_7	-	-	-	-	
1200	Other animal services	-	-	-	-	-	-	K_various_7	-	-	-	-	

Part of TABLE K OF REG 868/2008 WITH CODES OF REG 385/2012

codes OLD TABLE K			codes NEW TABLE K		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10
					Type of crops code	Missing data code	Area	Production Quantity	Opening valuation Value	Sales / Receipts Value	Farmhouse consumption Value	Closing valuation Value	Farm use Value
			Cod e	Description									
162	Cows' milk (including Buffalo's cows' milk)	splitted in K261 and K262	261	Cows' milk	-	MD	-	K_PR_261_Q	K_OV_261_V	K_SA_261_V	K_FC_261_V	K_CV_261_V	K_FU_261_V
			262	Buffalo's cows' milk	-	MD	-	K_PR_262_Q	K_OV_262_V	K_SA_262_V	K_FC_262_V	K_CV_262_V	K_FU_262_V
164	Sheep milk		311	Sheep's milk	-	MD	-	K_PR_311_Q	K_OV_311_V	K_SA_311_V	K_FC_311_V	K_CV_311_V	K_FU_311_V
165	Goats' milk		321	Goat's milk	-	MD	-	K_PR_321_Q	K_OV_321_V	K_SA_321_V	K_FC_321_V	K_CV_321_V	K_FU_321_V
166	Wool		330	Wool	-	MD	-	K_PR_330_Q	K_OV_330_V	K_SA_330_V	K_FC_330_V	K_CV_330_V	K_FU_330_V
313	Honey and products of bee-keeping		700	Honey and products of bee-keeping	-	MD	-	K_PR_700_Q	K_OV_700_V	K_SA_700_V	K_FC_700_V	K_CV_700_V	K_FU_700_V
169	Hens' eggs	splitted in K531 and K532	531	Eggs for human consumption (all poultry)	-	MD	-	K_PR_531_Q	K_OV_531_V	K_SA_531_V	K_FC_531_V	K_CV_531_V	K_FU_531_V
			532	Eggs for hatching (all poultry)	-	MD	-	K_PR_532_Q	K_OV_532_V	K_SA_532_V	-	K_CV_532_V	K_FU_532_V
170	Eggs other than hens'	splitted in K531, K532,	531	Eggs for human consumption (all poultry)	-	MD	-	-	K_OV_531_V	K_SA_531_V	K_FC_531_V	K_CV_531_V	K_FU_531_V
			532	Eggs for hatching (all poultry)	-	MD	-	-	K_OV_532_V	K_SA_532_V	-	K_CV_532_V	K_FU_532_V
	Manure	K800 and	800	Manure	-	MD	-	-	K_OV_800_V	K_SA_800_V	-	K_CV_800_V	K_FU_800_V
	Other animal products	K900	900	Other animal products	-	MD	-	-	K_OV_900_V	K_SA_900_V	-	K_CV_900_V	K_FU_900_V
171	Contract rearing		1100	Contract rearing	-	MD	-	-	-	K_SA_1100_V	-	-	-
307	Cattle under contract		1120	Cattle under contract	-	MD	-	-	-	K_SA_1120_V	-	-	-
308	Sheep and/or goats under contract		1130	Sheep and/or goats under contract	-	MD	-	-	-	K_SA_1130_V	-	-	-
309	Pigs under contract		1140	Pigs under contract	-	MD	-	-	-	K_SA_1140_V	-	-	-
310	Poultry under contract		1150	Poultry under contract	-	MD	-	-	-	K_SA_1150_V	-	-	-
311	Other animals under contract		1190	Other animals under contract	-	MD	-	-	-	K_SA_1190_V	-	-	-

3.12. Table L. Other gainful activities directly related to the farm

TABLE L OF REG 385/2012 WITH SELECTED CODES OF TABLE K OF REG 868/2008

Categories		Missing data code	Opening valuation	Closing valuation	Production	Sales / Receipts	Farmhouse consumption	Farm use
Code	Description		Value	Value	Quantity	Value	Value	Value
261	Processing of cow's milk	<i>K_163_3</i>	part of K_163_6	part of K_163_9	part of K_163_5	part of K_163_7	part of K_163_8	part of K_163_10
262	Processing of buffalo's milk	<i>K_163_3</i>	part of K_163_6	part of K_163_9	part of K_163_5	part of K_163_7	part of K_163_8	part of K_163_10
311	Processing of sheep's milk	<i>K_167_3</i>	K_167_6	K_167_9	K_167_5	K_167_7	K_167_8	K_167_10
321	Processing of goat's milk	<i>K_168_3</i>	K_168_6	K_168_9	K_168_5	K_168_7	K_168_8	K_168_10
900	Processing of meat or other animal products		new	new		new	new	new
1010	Processing of crop	<i>K_160_3</i>	K_160_6	K_160_9		K_160_7	K_160_8	K_160_10
1020	Forestry and wood processing	<i>K_174::176_3</i>	K_174_6 + K_175_6 + K_176_6	K_174_9 + K_175_9 + K_176_9		K_174_7 + K_175_7 + K_176_7	K_174_8 + K_175_8 + K_176_8	K_174_10 + K_175_10 + K_176_10
2010	Contractual work	<i>K_177_3</i>				K_177_7		
2020	Tourism, accommodation, catering and other leisure activities	<i>K_179_3</i>				K_179_7		
2030	Production of renewable energy	<i>new</i>				new		
9000	Other "Other Gainful Activities" directly related to the farm	<i>new</i>				new	new	new

TABLE K (part) OF REG 868/2008 WITH CODES OF TABLE L OF REG 385/2012

Product heading	Type of crop (code)	Missing data (code)	Area	Production for the accounting year	Opening valuation	Sales	Farmhouse consumption and benefits in kind	Closing valuation	Farm use	
1	2	3	4	5	6	7	8	9	10	
160 Processed products from crops from the holding and not separately mentioned	160	no match	_MD_	no match	no match	L_OV_1010_MD_V	L_SA_1010_MD_V	L_FC_1010_MD_V	L_CV_1010_MD_V	L_FU_1010_MD_V
163 Products of cows' milk	163	no match	_MD_	no match	L_PR_261_MD_Q + L_PR_262_MD_Q	L_OV_261_MD_V + L_OV_262_MD_V	L_SA_261_MD_V + L_SA_262_MD_V	L_FC_261_MD_V + L_FC_262_MD_V	L_CV_261_MD_V + L_CV_262_MD_V	L_FU_261_MD_V + L_FU_262_MD_V
167 Products of sheep's milk	167	no match	_MD_	no match	L_PR_311_MD_Q	L_OV_311_MD_V	L_SA_311_MD_V	L_FC_311_MD_V	L_CV_311_MD_V	L_FU_311_MD_V
168 Products of goat's milk	168	no match	_MD_	no match	L_PR_321_MD_Q	L_OV_321_MD_V	L_SA_321_MD_V	L_FC_321_MD_V	L_CV_321_MD_V	L_FU_321_MD_V
174 Sales of felled timber	174	no match	_MD_	no match	no match	part of L_OV_1020_MD_V	part of L_SA_1020_MD_V	part of L_FC_1020_MD_V	part of L_CV_1020_MD_V	part of L_FU_1020_MD_V
175 Sales of standing timber	175	no match	_MD_	no match	no match	part of L_OV_1020_MD_V	part of L_SA_1020_MD_V	part of L_FC_1020_MD_V	part of L_CV_1020_MD_V	part of L_FU_1020_MD_V
176 Other forestry products (includes cork, pine, resin)	176	no match	_MD_	no match	no match	part of L_OV_1020_MD_V	part of L_SA_1020_MD_V	part of L_FC_1020_MD_V	part of L_CV_1020_MD_V	part of L_FU_1020_MD_V
177 Contract work for others	177	no match	_MD_	no match	no match	no match	L_SA_2010_MD_V	no match	no match	no match
178 Interest on liquid assets	178	no match	no match	no match	no match	no match	no match	no match	no match	no match
179 Farm tourism	179	no match	_MD_	no match	no match	no match	L_SA_2020_MD_V	no match	no match	no match

3.13. Table M. Subsidies

TABLE M OF REG 385/2012 WITH CODES OF TABLES J AND M OF REG 868/2008

Code	Description	Subsidy	
		Number of basic units	Value
	SPS	M_670_4	M_670_5
1110	SPS "normal"	M_671_4	M_671_5
1120	SPS grassland	M_672_4	M_672_5
1130	SPS special entitlement	M_674_4	M_674_5
1200	SAPS	M_680_4	M_680_5
	Article 68 of Council Regulation (EC) 73/2009[1]		
2110	Support to the dairy sector	new info	J_113_921
2120	Support to the beef sector	new info	J_113_922
2130	Support to the sheep and goat sector	new info	J_113_923
2140	Support to the rice sector	new info	J_113_924
2150	Support to other crops	new info	J_113_925
2160	Support to other animals	new info	J_113_926
2170	Other support based on Article 68 excluding support on costs	new info	J_113_927
	Selected coupled EU direct payments		
2210	Suckler cow premium	M_731_4	M_731_5
2220	Additional suckler cow premium	M_735_4	M_735_5
2230	Sheep and goat premium	new info	new info
2240	Sheep and goat supplementary premium	new info	new info
2250	Cotton	new info	J_113_347
2270	Fruit and vegetables	new info	new info
	Other coupled direct payments for specific activities		
	Arable crops		
2311	COP (cereals, oilseeds and protein crops)	new info	J_113_[120+121+122+123+124+125+126+127+128+129(360,361 and 330)+132(331,332,333,364 and 334)]
2312	Potatoes	new info	J_113_130(362,363)
2313	Sugar beet	new info	J_113_131
2314	Industrial crops	new info	J_113_[133+134(365,366, 367, 368, 369, 370, 371 and 372)+135(345,346, 373, 374 and 348)]
2315	Vegetables	new info	J_113_[136+137+138+139]
2316	Fallow land	new info	J_113_[146(316)+147]
2319	Arable crops not defined	new info	J_113_[148+part of 952]
2320	Permanent grassland	new info	J_113_[150+151+314]

	Permanent crops		
2331	Berries and nuts	new info	J_113_[351+352]
2332	Pome and stone fruit	new info	J_113_[349+350]
2333	Citrus plantations	new info	J_113_[153(354,355,356 and 357)]
2334	Olive plantations	new info	J_113_[154(281,282,283 and 284)]
2335	Vineyards	new info	J_113_[155(285,286,288,289,291,292,293,294,295 and 304)]
2339	Permanent crops not defined	new info	J_113_[156+157+158+159+part of 952]
	Animals		
2341	Dairy	new info	J_113_[30+31+162+163]
2342	Beef	new info	J_113_[23+25+27+29+32]
2343	Cattle not defined	new info	J_113_[24+26+28]
2344	Sheep and goat	new info	J_113_[38+39+40+41+164+165+166+167+168]
2345	Pigs and poultry	new info	J_113_[43+44+45+46+47+48+49+169]
2349	Animals not defined	new info	J_113_[33+34+50+313+170+951]
	Grants and subsidies of exceptional character		
2810	Disaster payments	new info	J_113_998
2890	Other grants and subsidies of exceptional character	new info	J_113_[999+1052+2052]
2900	Subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes	new info	J_113_950
	Rural development		
3100	Investment subsidies	new info	G_[95+96+97+98+101]_5
3200	Other Axis 1	new info	J_113_[830+835+840+part of 953]
3300	Agri-environment and animal welfare payments	new info	J_113_800
3400	Natura 2000 payments excl. forestry	new info	J_113_810
3500	Natural handicap payments in mountain areas and	new info	J_113_820
3600	Forestry incl. Natura 2000 payments for forestry	new info	J_113_[G_100+900+910+part of 953]
3700	Other Axis 2	new info	J_113_part of 953
3900	Other payments for rural development	new info	J_113_part of 953
	Grants and subsidies on costs		
4100	Wages and social security	new info	J_115_59

4200	Motor fuels Livestock	new info	J_115_62
4310	Feed for grazing livestock	new info	J_115_[64+65]
4320	Feed for pigs and poultry	new info	J_115_[66+67]
4330	Other livestock costs Crop	new info	J_115_71
4410	Seeds	new info	J_115_72
4420	Fertilisers	new info	J_115_74
4430	Crop protection	new info	J_115_75
4440	Other specific crop costs Farming overheads	new info	J_115_76
4510	Electricity	new info	J_115_79
4520	Heating fuels	new info	J_115_80
4530	Water	new info	J_115_81
4540	Insurance	new info	J_115_[82+87]
4550	Interest	new info	J_115_[89(90,91,92)]
4600	Costs for OGA	new info	J_115_77
4800	Other costs	new info	J_115_84
4900	Subsidies for costs based on Article 68 of Regulation (EC) 73/2009	new info	J_115_928
	Grants and subsidies on livestock purchases		
5100	Dairy purchases	new info	J_117_[part of 52]
5200	Beef purchases	new info	J_117_[part of 52]
5300	Sheep and goat purchases	new info	J_117_[54+55]
5400	Pigs and poultry purchases	new info	J_117_[56+57]
5900	Other animals purchases	new info	J_117_[51+58]
9000	Differences from previous accounting years	new info	J_119 or fixed position 483

TABLES J/M OF REG 868/2008 WITH CODES OF TABLE M OF REG 385/2012

22		Number of basic units for payments	Total aid
Code Table J/M	Code Table D/K	Description	(4) (5)
RI/CC 1256 TABLE J - 'Grants and Subsidies'			
113	23	Calves for fattening	M_S_(part of 2342)_V
113	24	Other cattle less than 12 months	M_S_(part of 2343)_V
113	25	Male cattle 12-24 months	M_S_(part of 2342)_V
113	26	Female cattle 12-24 months	M_S_(part of 2343)_V
113	27	Male cattle over 24 months	M_S_(part of 2342)_V
113	28	Breeding heifers	M_S_(part of 2343)_V
113	29	Heifers for fattening	M_S_(part of 2342)_V
113	30	Dairy cows	M_S_(part of 2341)_V
113	31	Cull dairy cows	M_S_(part of 2341)_V
113	32	Other (including suckler) cows	M_S_(part of 2342)_V
113	33	Bees	M_S_(part of 2349)_V
113	34	Rabbits (breeding females)	M_S_(part of 2349)_V
113	38	Goat (breeding females)	M_S_(part of 2344)_V
113	39	Other goats	M_S_(part of 2344)_V
113	40	Ewes	M_S_(part of 2344)_V
113	41	Other sheep	M_S_(part of 2344)_V
113	43	Piglets	M_S_(part of 2345)_V
113	44	Breeding sows	M_S_(part of 2345)_V
113	45	Pigs for fattening	M_S_(part of 2345)_V
113	46	Other pigs	M_S_(part of 2345)_V
113	47	Table chickens	M_S_(part of 2345)_V
113	48	Laying hens	M_S_(part of 2345)_V
113	49	Other poultry	M_S_(part of 2345)_V
113	50	Other animals	M_S_(part of 2349)_V
113	120	Common wheat	M_S_(part of 2311)_V
113	121	Durum wheat	M_S_(part of 2311)_V
113	122	Rye (incl. meslin)	M_S_(part of 2311)_V
113	123	Barley	M_S_(part of 2311)_V
113	124	Oats	M_S_(part of 2311)_V
113	125	Summer cereal mixes	M_S_(part of 2311)_V
113	126	Grain maize	M_S_(part of 2311)_V
113	127	Rice	M_S_(part of 2311)_V
113	128	Other cereals	M_S_(part of 2311)_V
113	129	Protein crops	M_S_(part of 2311)_V
113	130	Potatoes	M_S_2312_V

113	131	Sugar beet	M_S_2313_V
113	132	Oil-seed crops	M_S_(part of 2311)_V
113	133	Hops	M_S_(part of 2314)_V
113	134	Tobacco	M_S_(part of 2314)_V
113	135	Other industrial crops	M_S_(part of 2314)_V
113	136	Fresh veg. - open field	M_S_(part of 2315)_V
113	137	Fresh veg.- mkt. garden	M_S_(part of 2315)_V
113	138	Fresh veg.- under glas	M_S_(part of 2315)_V
113	139	Mushrooms	M_S_(part of 2315)_V
113	147	Temporary grass	M_S_(part of 2316)_V
113	148	Other arable crops	M_S_(part of 2319)_V
113	150	Meadows+perm. pastures	M_S_(part of 2320)_V
113	151	Rough grazing	M_S_(part of 2320)_V
113	152	Fruit + berry orchards	M_S_(part of 2331 or 2332 or 2339)_V
113	153	Citrus orchards	M_S_2333_V
113	154	Olive groves	M_S_2334_V
113	155	Vines	M_S_2335_V
113	156	Perm. crops u/ protection	M_S_(part of 2339)_V
113	157	Nurseries	M_S_(part of 2339)_V
113	158	Other permanent crops	M_S_(part of 2339)_V
113	159	Growth of young plantations	M_S_(part of 2339)_V
113	162	Cows' milk	M_S_(part of 2341)_V
113	163	Cows' milk products	M_S_(part of 2341)_V
113	164	Sheep's milk	M_S_(part of 2344)_V
113	165	Goats' milk	M_S_(part of 2344)_V
113	166	Wool	M_S_(part of 2344)_V
113	167	Products of sheep's milk	M_S_(part of 2344)_V
113	168	Products of goats' milk	M_S_(part of 2344)_V
113	169	Hens' eggs	M_S_(part of 2345)_V
113	170	Other animal products	M_S_(part of 2349)_V
113	281	Table olives	M_S_(part of 2334)_V
113	282	Olives for oil production	M_S_(part of 2334)_V
113	283	Olive oil	M_S_(part of 2334)_V
113	284	Other olive products/by- products	M_S_(part of 2334)_V
113	285	Table grapes	M_S_(part of 2335)_V
113	286	Grapes for quality wine with protected designation of origin (PDO)	M_S_(part of 2335)_V
113	288	Miscellaneous products of vines: grape must, jice, brandy, vinegar and others produced on the farm	M_S_(part of 2335)_V
113	289	Quality wine with protected designation of origin (PDO)	M_S_(part of 2335)_V
113	291	Raisins	M_S_(part of 2335)_V

113	292	Grapes for quality wine with protected geographical indication (PGI)	M_S_(part of 2335)_V
113	293	Grapes for other wines	M_S_(part of 2335)_V
113	294	Quality wine with protected geographical indication (PGI)	M_S_(part of 2335)_V
113	295	Other wines	M_S_(part of 2335)_V
113	313	Honey and products of bee-keeping	M_S_(part of 2349)_V
113	314	Permanent grassland no longer used for production purposes and eligible for direct payments	M_S_(part of 2320)_V
113	316	Fallow land subject to the payment of subsidies	M_S_(part of 2316)_V
113	330	Other protein crops	M_S_(part of 2311)_V
113	331	Rape	M_S_(part of 2311)_V
113	332	Sunflower	M_S_(part of 2311)_V
113	333	Soya	M_S_(part of 2311)_V
113	334	Other oilseeds	M_S_(part of 2311)_V
113	335	Cabbages etc. (brassica crops)	
113	336	Leaf vegetables	
113	337	Tomatoes	
113	338	Other vegetables grown for their fruit or flowers	
113	339	Other vegetables grown for their roots, bulbs or tubers	
113	340	Leguminous vegetables	
113	341	Non-perennial fruit	
113	342	Flowering bulbs, corms and tubers	
113	343	Cut flowers and flower buds	
113	344	Flowering and ornamental plants	
113	345	Medicinal plants etc.	M_S_(part of 2314)_V
113	346	Sugar cane	M_S_(part of 2314)_V
113	347	Cotton	M_S_2250_V
113	348	Other industrial crops	M_S_(part of 2314)_V
113	349	Pome fruit (apples, pears...)	M_S_(part of 2332)_V
113	350	Stone fruit (plums, peaches, apricots...)	M_S_(part of 2332)_V
113	351	Nuts	M_S_(part of 2331)_V
113	352	Small fruit and berries	M_S_(part of 2331)_V
113	353	Tropical and sub-tropical fruit	M_S_(part of 2339)_V
113	354	Oranges	M_S_(part of 2333)_V

113	355	Tangerines, mandarines, clementines etc.,	M_S_(part of 2333)_V
113	356	Lemons	M_S_(part of 2333)_V
113	357	Other citrus fruit	M_S_(part of 2333)_V
113	360	Peas, field beans and sweet lupines	M_S_(part of 2311)_V
113	361	Lentils, chick peas and wetches	M_S_(part of 2311)_V
113	362	Potatoes for starch	M_S_(part of 2312)_V
113	363	Other potatoes	M_S_(part of 2312)_V
113	364	Flax other than fibre flax	M_S_(part of 2311)_V
113	365	Flue-cured	M_S_(part of 2314)_V
113	366	Light air-cured	M_S_(part of 2314)_V
113	367	Dark air-cured	M_S_(part of 2314)_V
113	368	Fire-cured	M_S_(part of 2314)_V
113	369	Sun-cured	M_S_(part of 2314)_V
113	370	Basmas	M_S_(part of 2314)_V
113	371	Katerini	M_S_(part of 2314)_V
113	372	Kaba-Koulak	M_S_(part of 2314)_V
113	373	Fibre flax	M_S_(part of 2314)_V
113	374	Hemp	M_S_(part of 2314)_V
113	600	Protein crop premium under regulation	see below (Table M)
113	670	Aid under the Single Payment Scheme	see below (Table M)
113	680	Single Area Payment Scheme	see below (Table M)
113	700	Total beef payments under Regulation	see below (Table M)
113	800	Subsidy environment	M_S_3300_V
113	810	Subsidy environment restrict.	M_S_3400_V
113	820	Subsidy for LFA	M_S_3500_V
113	830	Support to standards	M_S_(part of 3200)_V
113	835	Support to advisory services	M_S_(part of 3200)_V
113	840	Support for quality	M_S_(part of 3200)_V
113	900	Subsidy afforestation	M_S_(part of 3600)_V
113	910	Subsidy other forestry	M_S_(part of 3600)_V
113	921	Support to the dairy sector Art. 68	M_S_2110_V
113	922	Support to the beef sector Art. 68	M_S_2120_V
113	923	Support to the sheep and goat sector Art. 68	M_S_2130_V
113	924	Support to the rice sector Art. 68	M_S_2140_V
113	925	Support to other crops Art.	M_S_2150_V

		68	
113	926	Support to other animals Art. 68	M_S_2160_V
113	927	Other support Art. 68	M_S_2170_V
113	950	Dustbin other subsidies	M_S_2900_V
113	951	Dustbin other animal subsidies	M_S_(part of 2349)_V
113	952	Dustbin other crop subsidies	M_S_(part of 2319 or 2339)_V
113	953	Dustbin other rural dev	M_S_(part of 3200 or 3700 or 3900)_V
113	998	Disasters	M_S_2810_V
113	999	Exceptional	M_S_(part of 2890)_V
113	1052	Cessation of milk production - annual payments	M_S_(part of 2890)_V
113	2052	Cessation of milk production - lump sum payments	M_S_(part of 2890)_V
115	59	Wages and social security	M_S_4100_V
115	62	Motor fuel and lubricants	M_S_4200_V
115	64	Purchased concentrated feedingstuffs for grazing livestock	M_S_(part of 4310)_V
115	65	Purchased coarse fodder for grazing livestock	M_S_(part of 4310)_V
115	66	Purchased pigfeed	M_S_(part of 4320)_V
115	67	Purchased feedingstuffs for poultry and small animals	M_S_(part of 4320)_V
115	71	Other specific livestock costs	M_S_4330_V
115	72	Seeds/seedlings purchased	M_S_4410_V
115	74	fertilisers	M_S_4420_V
115	75	Crop protection products	M_S_4430_V
115	76	Other specific crop costs	M_S_4440_V
115	77	Specific forestry costs	M_S_4600_V
115	79	Electricity	M_S_4510_V
115	80	Heating fuels	M_S_4520_V
115	81	Water	M_S_4530_V
115	82	Insurance	M_S_(part of 4540)_V
115	84	Other farming overheads	M_S_4800_V
115	87	Insurance for farm buildings	M_S_(part of 4540)_V
115	89	Interest and financial charges paid, total	M_S_4550_V
115	928	Support based on Article 68(1) of Regulation (EC) 73/2009	M_S_4900_V
117	51	Horses	M_S_(part of 5900)_V
117	52	Cattle	M_S_(part of 5100 + 5200)_V

117	54	Sheep		M_S_(part of 5300)_V
117	55	Goats		M_S_(part of 5300)_V
117	56	Pigs		M_S_(part of 5400)_V
117	57	Poultry		M_S_(part of 5400)_V
117	58	Other animals		M_S_(part of 5900)_V
RI/CC 1256 TABLE M - 'Selected Direct Payments'				
600	600	Protein crop premium under regulation	Supressed	Supressed
670	670	Aid under the Single Payment Scheme	M_S_(1110+1120+1130)_N	M_S_(1110+1120+1130)_V
671	671	Aid under the Single Payment Scheme	M_S_1110_N	M_S_1110_V
672	672	Aid under the Single Payment Scheme for grassland / permanent pasture	M_S_1120_N	M_S_1120_V
674	674	Aid under the Single Payment Scheme, based on special entitlements	M_S_1130_N	M_S_1130_V
680	680	Single Area Payment Scheme	M_S_1200_N	M_S_1200_V
700	700	Total beef payments under Regulation	M_S_(2210+2220)_N	M_S_(2210+2220)_V
710	710	Special premium	Supressed	Supressed
711	711	Special premium for bulls	Supressed	Supressed
715	715	Special premium for steers	Supressed	Supressed
730	730	Suckler-cow premium	Supressed	Supressed
731	731	Suckler-cow premium for suckler cows and heifers, total	M_S_2210_N	M_S_2210_V
735	735	Suckler-cow premium: additional national premium	M_S_2220_N	M_S_2220_V
740	740	Slaughter premium	Supressed	Supressed
741	741	Slaughter premium: one to seven months	Supressed	Supressed
742	742	Slaughter premium: eight months and over	Supressed	Supressed