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►**B** **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)

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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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community ([1]), and in particular Articles 7(2), 8(3), 12 and 13(2) thereof,

Whereas:

(1) The type, definition and presentation of the accountancy data referred to in Article 8 of Regulation (EC) No 1217/2009 and collected by means of the farm return drawn up for the purpose of reliably determining the incomes of agricultural holdings must be identical, irrespective of the returning holdings surveyed. For reasons of simplification and data readability, provision should also be made for that individual return to include additional particulars and details meeting the specific requirements of an analysis of the business operation of the agricultural holdings selected under Article 12 of Regulation (EC) No 1217/2009.

(2) Commission Regulation (EC) No 868/2008 of 3 September 2008 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings ([2]) lays down rules on the collection of accountancy data.

(3) The data collected by means of the farm return should take account of the experience acquired since the network was set up and of developments in the common agricultural policy (CAP) and should comply with the definitions laid down in the relevant Regulations, and in particular Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91 ([3]), Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes under the common agricultural policy and

([1]) OJ L 328, 15.12.2009, p. 27.
([2]) OJ L 237, 4.9.2008, p. 18.
([3]) OJ L 189, 20.7.2007, p. 1.

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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 ([1]), Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) ([2]), Council Regulation (EC) No 1083/2006 of 11 July 2006 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 ([3]) as regards areas eligible for aid under the Structural Funds, and Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ([4]).

(4) The data collected by means of the farm return should further take account of changing economic environment and policy challenges and in particular those as outlined in the strategy 'Europe 2020' ([5]) and in the Communication 'The CAP towards 2020' ([6]).

(5) As a consequence, the increasing importance of environmental aspects in the CAP calls for a stronger emphasis on environment-related elements in the farm return. Selected variables which facilitate measuring the environmental impacts of farm activity should therefore be introduced.

(6) Effective monitoring of the farm sector can be improved by simplifying data collection and, in particular as far as data on assets are concerned and to the extent applicable, by adhering to International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as adopted by Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council ([7]). Where appropriate, definitions and methodologies should take into account the classification used by the farm structure survey as defined in Regulation (EC) No 1166/2008 of the European Parliament and of the Council of 19 November 2008 on farm structure surveys and the survey on agricultural production methods and repealing Council Regulation (EEC) No 571/88 ([8]) to further simplify and harmonise data collection.

(7) In order to improve data accuracy, it is necessary to better distinguish data entries related to agricultural activities from other gainful activities directly related to the holding.

([1]) OJ L 30, 31.1.2009, p. 16.
([2]) OJ L 277, 21.10.2005, p. 1.
([3]) OJ L 210, 31.7.2006, p. 25.
([4]) OJ L 299, 16.11.2007, p. 1.
([5]) COM(2010) 2020.
([6]) COM(2010) 672.
([7]) OJ L 320, 29.11.2008, p. 1.
([8]) OJ L 321, 1.12.2008, p. 14.

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(8) With a view to simplifying the administrative management and to widening the possibilities of data aggregation for the environmental analyses, the often changing commune codes should be replaced by geo-reference.

(9) It is appropriate to revise the classification of data into groups and categories under Regulation (EC) No 868/2008 in order to reflect changes in agriculture and the use of the data in policy analysis.

(10) As the preparation for data collection on quantities of certain substances in fertilisers may be time-consuming, Member States should be allowed to defer the transmission of those data.

(11) Duly completed farm returns should be sent to the Commission by the liaison agency appointed by each Member State in accordance with Article 7 of Regulation (EC) No 1217/2009. Provision should be made for the liaison agency to send the information concerned directly to the Commission via the computerised system set up by the Commission for the purposes of that Regulation and for that system to allow the required information to be exchanged electronically on the basis of the models made available to the liaison agency via that system. Provision should also be made for the Commission to inform Member States of the general conditions for implementing the computerised system via the Community Committee for the Farm Accountancy Data Network.

(12) Having regard to the extent of the developments relating to the CAP and the type of information required for analysing data since Regulation (EC) No 868/2008 was adopted, that Regulation should be replaced by a new act for reasons of clarity. Regulation (EC) No 868/2008 should therefore be repealed with effect from 1 January 2014, but it should continue to apply to accounting operations concerning accounting years preceding the 2014 accounting year.

(13) The Community Committee for the Farm Accountancy Data Network has not delivered an opinion within the time limit set by its Chair,

HAS ADOPTED THIS REGULATION:

Article 1

Farm returns and accountancy data

The nature and form of presentation of the accountancy data to be given in the farm return required for the annual determination of the incomes of holdings and analysis of their business operation in accordance with Chapters II and III of Regulation (EC) No 1217/2009 as well as definitions and instructions related thereto are laid down in the Annex to this Regulation.

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Article 2

Transmission to the Commission

1. The farm returns and data referred to in Article 1 shall be transmitted to the Commission by the liaison agency referred to in Article 7 of Regulation (EC) No 1217/2009 via the computerised system set up by the Commission for the purposes of that Regulation, allowing the required information to be exchanged electronically on the basis of the models made available to the liaison agency via that system.

2. Member States shall be informed of the general conditions for implementing the computerised system referred to in paragraph 1 via the Community Committee for the Farm Accountancy Data Network.

Article 3

Deferred transmission of certain data

By way of derogation from the second paragraph of Article 5, when a Member State needs more time to prepare the annual gathering and transmission of the data on quantities of certain substances in fertilisers used, as referred to in codes 3031, 3032, 3033 of Table H 'Inputs' in Section III of the Annex, it may start the transmission of those data as from the accounting year 2017.

In that case, that Member State shall notify the Commission of the deferred transmission and the reasons therefore by 31 October 2013. It shall also draw up a plan concerning its preparation for the gathering and transmission of those data and submit that plan to the Commission and to the Community Committee for the Farm Accountancy Data Network by 31 March 2014. The Member State shall annually inform the Commission and the Community Committee for the Farm Accountancy Data Network about the implementation of that plan.

Article 4

Repeal

Regulation (EC) No 868/2008 is repealed with effect from 1 January 2014.

However, it shall continue to apply to accounting operations relating to accounting years preceding the 2014 accounting year.

Article 5

Entry into force

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

It shall apply from the 2014 accounting year.

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

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ANNEX

FARM RETURN

I. 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>[.<category>].<column>.

Specific data values are captured at the column level. In the tables as set out in Section III, clear cells are where data values can be accepted; greyed cells marked with a '-' have no meaning in the group context, so no data is accepted in those.

Examples:

— B.UT.20.A (column A of the group UT, category 20, from table B) represents the 'Area' of 'Rented UAA' to be recorded under the 'UAA for tenant farming' in table B.

— I.A.10110.1.0.TA (column TA of the group A, category 10110, from table I) represents the total area of 'Common wheat and spelt' for type of crop 1 'Field scale crops — main crop, combined crop' and missing data code 0 'No data missing').

Tables are represented by one letter, groups by one or more letters, categories by numeric codes and columns by one or more letters.

In Section III, for tables A to M, the first table shows the high level matrix for groups and columns. The second table shows how this breaks down for categories where each category is represented by one or more codes and sub-codes.

For each table category and column value, further definitions and instructions are set out in Section III after the table concerned.

II. GENERAL DEFINITIONS AND INSTRUCTIONS

(a) The data in the farm return shall relate to a single agricultural holding and to a single accounting year of 12 consecutive months.

(b) 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 (OGA) 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.

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

(d) The accountancy data are expressed in money terms without VAT.

(e) The accountancy data in money terms are expressed without taking into account grants and subsidies. Grants and subsidies are understood to be all forms of direct aid from public funds which have resulted in a specific receipt (see description in Table M 'SUBSIDIES').

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(f) The data in a farm return should be given in the following units and with the following degrees of accuracy:

— financial values: values in euro or in national monetary units without decimal. However, for national currencies where the unit represents a low relative value compared to the euro, it may be agreed between the liaison agency of the Member State in question and the staff of the Commission which manages the Farm Accountancy Data Network, to express the values in hundreds or thousands of national currency units,

— physical quantities: weight in quintals (q = 100 kg) except in the case of eggs, which will be expressed in thousands; volume of liquid in hectolitres (including wine and related products),

— areas: in ares, except in the case of mushrooms which will be expressed in square metres of total cropped area,

— average livestock numbers: to two decimal places,

— labour units: to two decimal places.

(g) When a value is not relevant or missing for any particular holding, do not enter value ‘0’.

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III. TABLES AND SPECIFIC DEFINITIONS AND INSTRUCTIONS

Table A

General information on the holding

Category of general information	Code (*)

		Columns											
Group of information		Division	Subdivision	Serial number of holding	Degree	Minutes	NUTS	Number of the accounting office	Date	Weight of the farm	Type of farming	Economic size class	Code
		R	**S**	**H**	**DG**	**MI**	**N**	**AO**	**DT**	**W**	**TF**	**ES**	**C**
ID	Identification of the holding				—	—	—	—	—	—	—	—	—
LO	Location of the holding	—	—	—				—	—	—	—	—	—
AI	Accounting information	—	—	—	—	—	—			—	—	—	
TY	Typology	—	—	—	—	—	—	—	—				—
CL	Classes	—	—	—	—	—	—	—	—	—	—	—	
OT	Other particulars of the holding	—	—	—	—	—	—	—	—	—	—	—	

Code (*)	Description	Group	**R**	**S**	**H**	**DG**	**MI**	**N**	**AO**	**DT**	**W**	**TF**	**ES**	**C**
10	Number of the holding	**ID**	AID10R	AID10S	AID10H	—	—	—	—	—	—	—	—	—
20	Latitude	**LO**	—	—	—	ALO20DG	ALO20MI	—	—	—	—	—	—	—

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Code (*)	Description	Group	R	S	H	DG	MI	N	AO	DT	W	TF	ES	C
30	Longitude	**LO**	—	—	—	ALO30DG	ALO30MI	—	—	—	—	—	—	—
40	NUTS3	**LO**	—	—	—	—	—	ALO40N						
50	Accounting office	**AI**	—	—	—	—	—	—	AAI50AO	—	—	—	—	—
60	Type of accounting	**AI**	—	—	—	—	—	—	—	—	—	—	—	AAI60C
70	Date of closure of accounts	**AI**	—	—	—	—	—	—	—	AAI70DT	—	—	—	—
80	National weight calculated by the Member State	**TY**	—	—	—	—	—	—	—	—	ATY80W	—	—	—
90	Classification at the time of selection	**TY**	—	—	—	—	—	—	—	—	—	ATY90TF	ATY90ES	
100	Other gainful activities (OGA) directly related to the holding	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL100C
110	Type of ownership/economic objective	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL110C
120	Legal status	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL120C
130	Level of liability of the holder(s)	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL130C
140	Organic farming	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL140C
141	Sectors in organic farming	**CL**												A.CL.141.C
150	Protected Designation of Origin (PDO)/Protected Geographical Indication (PGI)	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL150C

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Code (*)	Description	Group	R	S	H	DG	MI	N	AO	DT	W	TF	ES	C
151	Sectors with PDO/PGI	**CL**												A.CL.151.C
160	Less-favoured area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL160C
170	Altitude	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL170C
180	Structural Funds area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL180C
190	Natura 2000 area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL190C
200	Water directive (2000/60/EC) area	**CL**	—	—	—	—	—	—	—	—	—	—	—	ACL200C
210	Irrigation system	**OT**	—	—	—	—	—	—	—	—	—	—	—	AOT210C
220	Livestock unit grazing days on common land	**OT**	—	—	—	—	—	—	—	—	—	—	—	AOT220C

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A.ID. **Identification of the holding**

A number is assigned to each returning holding when it is selected for the first time. The holding retains this number permanently for the duration of its inclusion in the accountancy network. A number once assigned is never allotted to another holding.

However, where the holding undergoes a fundamental change, and in particular where this change is the result of a subdivision into two separate holdings or of a merger with another holding, it may be considered as a new holding. In this case a new number is to be assigned to it. A change in the type of farming practised on the holding does not call for a new number. Where confusion with any other returning holding might result from the holding keeping the number it has (e.g. when new regional subdivisions are created), the number should be changed. A table showing the equivalence of old and new numbers is then to be forwarded to the Commission.

The holding number comprises three groups of indications as follows:

A.ID.10.R. *Division:* a code number is to be given, corresponding to the code set in Annex to Commission Regulation (EU) No 1291/2009 ([1]).

A.ID.10.S. *Subdivision:* a code number is to be given.

The subdivisions chosen should be based on the common system of classification of the regions, referred to as the nomenclature of territorial statistical units (NUTS) established by the Eurostat in cooperation with the national institutes for statistics.

In any case, the Member State concerned will transmit to the Commission a table indicating, for each subdivision code used, the corresponding NUTS regions, as well as the corresponding region for which specific values of standard output are calculated.

A.ID.10.H. *Serial number of the holding*.

A.LO. **Location of the holding**

The location of the holding is given with two indications: the geo-reference (latitude and longitude) and the code of the NUTS level 3 territorial units.

A.LO.20. *Latitude:* degrees and minutes (within an arc of 5 minutes), columns DG and MI.

A.LO.30. *Longitude:* degrees and minutes (within an arc of 5 minutes), columns DG and MI.

Implementing rules to ensure the confidentiality of the data and practical guidelines will be specified in the instructions document.

A.LO.40.N. The NUTS3 code means the code of the NUTS level 3 territorial unit where the holding is located. The latest version of the code as described in the Regulation (EC) No 1059/2003 of the European Parliament and of the Council ([2]) should be given.

A.AI. **Accounting information**

A.AI.50.AO. *Number of the accounting office:* a code number is to be given.

In each Member State, each accounting office should be given a unique number. The number of the accounting office which has dealt with the holding for this accounting year should be given.

([1]) Commission Regulation (EU) No 1291/2009 of 18 December 2009 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings (OJ L 347, 24.12.2009, p. 14).

([2]) Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1).

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

1. Double-entry accounting

2. Single-entry accounting.

3. None.

A.AI.70.DT. *Date of closure of accounts:* to be recorded in format 'YYYY-MM-DD', for example 2009-06-30 or 2009-12-31.

A.TY. **Typology**

A.TY.80.W. *National weight of the farm:* the value of the extrapolating factor calculated by the Member State should be given. Values must be expressed with two decimals.

A.TY.90.TF. *Type of farming at the time of selection:* holding type of farming code in accordance with Annex I to Commission Regulation (EC) No 1242/2008 ([1]) at the time of selection for the accounting year in question.

A.TY.90.ES. *Economic size at the time of selection:* economic size class code of holding in accordance with Annex II to Regulation (EC) No 1242/2008 at the time of selection for accounting year in question.

A.CL. **Classes**

A.CL.100.C. *Other gainful activities directly related to the holding:* to be provided as a percentage band indicating the share of turnover ([2]) coming from the other gainful activities directly related to the holding in the total farm turnover. The following code numbers are to be used:

1. ≥ 0 to ≤ 10 %

2. > 10 % to ≤ 50 %

3. > 50 % to < 100 %

A.CL.110.C. *Type of ownership/economic objective:* an indication of what are the ownership and economic objectives of the holding should be given. The following code numbers should be used:

1. family farm: the holding uses the labour and capital of the holder/manager and his/her family and they are the beneficiaries of the economic activity;

2. partnership: the production factors for the holding are provided by several partners, at least some of whom participate in the work of the farm as unpaid labour. The benefits go to the partnership;

3. company with profit objective: the benefits are used to remunerate shareholders with dividends/profits. The holding is owned by the company;

4. company with non-profit objective: the benefits are used primarily to maintain employment or similar social objective. The holding is owned by the company.

([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).

([2]) Annex III to Regulation (EC) No 1242/2008.

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A.CL.120.C. *Legal status:* an indication should be given whether the holding is a legal person or not. The following code numbers are to be used:

0. False.

1. True.

A.CL.130.C. *Level of liability of the holder(s):* an indication is to be given on the level of liability (economic responsibility) of the (main) holder. The following code numbers are to be used:

1. Full.

2. Partial.

A.CL.140.C. *Organic farming:* an indication is to be given whether the holding applies organic production methods, within the meaning of Regulation (EC) No 834/2007, in particular Articles 4 and 5 thereof. The following code numbers are to be used:

1. the holding does not apply organic production methods;

2. the holding applies only organic production methods for all its products;

3. the holding applies both organic and other production methods;

4. the holding is converting to organic production methods.

A.CL.141.C. *Sectors in organic farming:* when the holding applies both organic and other production methods, an indication of the sectors of production where the holding applies *only* organic production method should be given (multiple selections are allowed). The code numbers listed below are to be used. When the holding applies both organic and other production methods for all its sectors of production, the code 'not applicable' should be used.

0. not applicable

31. cereals

32. oilseeds and protein crops

33. fruits and vegetables (including citrus fruits, but excluding olives)

34. olives

35. vineyards

36. beef

37. cow's milk

38. pigmeat

39. sheep and goats (milk and meat)

40. poultry meat

41. eggs

42. other sector

A.CL.150.C. *Protected Designation of Origin/Protected Geographical Indication:* an indication is to be given 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, within the meaning of Council Regulation (EC) No 510/2006 ([1]). The following code numbers are to be used:

([1]) Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs (OJ L 93, 31.3.2006, p. 12).

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1. the holding *does not* 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;

2. the holding produces *only* products or foodstuffs protected by PDO or PGI, or products known to be used to produce foodstuffs protected by a PDO or a PGI;

3. the holding produces *some* 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.

A.CL.151.C. *Sectors with Protected Designation of Origin/Protected Geographical Indication:* if the *majority of the production* of some specific sectors 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, an indication of the sectors of production should be given (multiple selections are allowed). The code numbers listed below are to be used. When the holding produces some products or foodstuffs protected by 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, the code 'not applicable' should be used.

0. not applicable

31. cereals

32. oilseeds and protein crops

33. fruits and vegetables (including citrus fruits, but excluding olives)

34. olives

35. vineyards

36. beef

37. cow's milk

38. pigmeat

39. sheep and goats (milk and meat)

40. poultry meat

41. eggs

42. other sector.

The items A.CL.150.C. *Protected Designation of Origin/Protected Geographical Indication* and A.CL.151.C are optional for the Member States. If they are applied by the Member State, they should be filled in for all sample farms of the Member State. If A.CL.150.C is applied, A.CL.151.C should be applied as well.

A.CL.160.C. *Less-favoured area:* An indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by Articles 18 to 20 of Council Regulation (EC) No 1257/1999 ([1]). The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is not situated in a less-favoured area, within the meaning of Articles 18 to 20 of Regulation (EC) No 1257/1999;

([1]) Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

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2. the majority of the utilised agricultural area of the holding is situated in a less-favoured area, within the meaning of Articles 19 and 20 of Regulation (EC) No 1257/1999;

3. the majority of the utilised agricultural area of the holding is situated in a mountainous area within the meaning of Article 18 of Regulation (EC) No 1257/1999;

4. the areas are so small and numerous in these Member States that the information is not significant.

A.CL.170.C. *Altitude:* The altitude should be indicated by the corresponding code number:

1. the major part of the holding is located at < 300 m;

2. the major part of the holding is located at 300 to 600 m;

3. the major part of the holding is located at > 600 m;

4. data not available.

A.CL.180.C. *Structural Funds area:* an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by Articles 5, 6, or 8 of Council Regulation (EC) No 1083/2006 ([1]). The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is situated in a Convergence objective area, within the meaning of Regulation (EC) No 1083/2006, in particular Article 5 thereof;

2. the majority of the utilised agricultural area of the holding is situated in a Regional competitiveness and employment objective area, within the meaning of Regulation (EC) No 1083/2006, in particular Article 6 thereof;

3. the majority of the utilised agricultural area of the holding is situated in an area eligible for transitional support, within the meaning of Article 8 of Regulation (EC) No 1083/2006.

A.CL.190.C. *Natura 2000 area:* an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in areas related to the implementation of Council Directive 79/409/EEC ([2]) and Council Directive 92/43/EEC ([3]) (Natura 2000). The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is *not* situated in an area eligible to Natura 2000 payments;

2. the majority of the utilised agricultural area of the holding is *situated* in an area eligible to Natura 2000 payments.

([1]) Council Regulation (EC) No 1083/2006 of 11 July 2006 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 (OJ L 210, 31.7.2006, p. 25).

([2]) Council Directive 79/409/EEC of 2 April 1979 on the conservation of wild birds (OJ L 103, 25.4.1979, p. 1).

([3]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

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A.CL.200.C. *Water directive (Directive 2000/60/EC) area:* an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in areas related to the implementation of Directive 2000/60/EC of the European Parliament and of the Council [1]. The following code numbers are to be used:

1. the majority of the utilised agricultural area of the holding is not situated in an area eligible to payments linked to Directive 2000/60/EC;

2. the majority of the utilised agricultural area of the holding is situated in an area eligible to payments linked to Directive 2000/60/EC.

A.OT. **Other particulars concerning the holding**

A.OT.210.C. *Irrigation system:* an indication is to be given on the main irrigation system applied in the farm:

0. not applicable (when no irrigation on the farm)

1. surface

2. sprinkler

3. drip

4. other

A.OT.220.C. *Livestock unit grazing days on common land:* Number of livestock unit grazing days by farm animals on common land used by the holding.

COLUMNS IN TABLE A

Column R refers to division, column S to subdivision, column H to the serial number of the holding, column DG to degrees, column MI to minutes, column N to NUTS, column AO to the number of the accounting office, column DT to date, column W to weight of the farm, column TF to type of farming, column ES to economic size class and column C to code.

Table B

Type of occupation

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

[1] Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

▼**M1**

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

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

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

The following groups of information and categories should be used:

B.UO. **UAA for owner farming**

B.UO.10.A Utilised agricultural area (arable land, permanent grassland, permanent crops and kitchen gardens) of which the farmer is the owner, tenant for life or leaseholder and/or UAA held on similar terms. Includes land leased to others ready for sowing (crop code 11300).

B.UT. **UAA for tenant farming**

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

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

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

B.US. **UAA for sharecropping or other modes**

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

COLUMNS IN TABLE B

Column A refers to UAA.

▼M1

Table C

Labour

Category of labour	Code (*)

Group of information		Columns							
		General				Total work on the holding (agricultural work and work for other gainful activities (OGA) directly related to the holding)		Share of work for OGA directly related to the holding	
		Number of persons	Gender	Year of birth	Agricultural training of the manager	Annual time worked	Number of Annual Work Units	% of annual time worked	% of AWU
		P	**G**	**B**	**T**	**Y1**	**W1**	**Y2**	**W2**
		Integer	Enter code	Four digits	Enter code	(hours)	(AWU)	%	%
UR	Unpaid regular								
UC	Unpaid casual	—	—	—	—		—		—
PR	Paid regular								
PC	Paid casual	—	—	—	—		—		—

Code (*)	Description	Group	**P**	**G**	**B**	**T**	**Y1**	**W1**	**Y2**	**W2**
10	Holder/manager	**UR**	—						—	
20	Holder/not manager	**UR**	—			—			—	

▼M1

Code (*)	Description	Group	P	G	B	T	Y1	W1	Y2	W2
30	Manager/not holder	**UR**	—						—	
40	Spouse of holder	**UR**		—	—	—				
50	Other	**UR, PR**		—	—	—				
60	Casual	**UC, PC**	—	—	—	—		—		—
70	Manager	**PR**	—						—	

▼M1

By labour is meant all persons who have been engaged on work on the farm during the accounting year (see hereafter). 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’).

The following groups of information and categories of labour are to be distinguished:

C.UR. ***Unpaid regular labour***

Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered (such payment should not appear in farm costs) and which during the accounting year participated (outside normal holidays) for at least a whole day of each week.

A person employed regularly but who, for special reasons, has been engaged on the farm only for a limited period in the accounting year is nevertheless entered (for the number of hours actually worked) as regular labour.

The following cases or similar ones may arise:

(a) special production conditions on the farm for which labour is not required throughout the year: e.g. olive or vine holdings, and farms specialising in the seasonal fattening of animals or in the production of fruit and vegetables in the open;

(b) absence from work other than for normal holidays, e.g. military service, illness, accident, maternity, extended leave, etc.;

▼M1

(c) joining or leaving the holding;

(d) total cessation of work on the holding due to accidental causes (flood, fire, etc.).

There are the following categories:

C.UR.10. **Holder/manager**

Person who assumes economic and legal responsibility for the holding and undertakes its day-to-day management. In the case of sharecropping, the sharecropper is indicated as holder/manager.

C.UR.20. **Holder/not manager**

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

C.UR.30 **Manager/not holder**

Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.

C.UR.40. **Spouse(s) of holder(s)**

C.UR.50. **Other unpaid regular labour**

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

C.UC. ***Unpaid casual labour***

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

C.PR. ***Paid regular labour***

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

The following categories are to be shown:

C.PR.70. **Farm manager**

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

C.PR.50. **Others**

All regular paid labour (except for the holding's salaried manager) is aggregated under this group. Includes also foreman and sub-managers not responsible for management of the whole farm.

C.PC. ***Paid casual labour***

C.PC.60. Paid labour which did not regularly work on the holding during the accounting year (including piece workers) is aggregated under this category.

▼M1

COLUMNS IN TABLE C

Number of persons (column P)

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).

Gender (column G)

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.

Year of birth (column B)

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.

Agricultural training of the manager (column T)

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.

Annual time worked (column Y1)

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.

Total work force: number of annual units (column W1)

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.

▼M1

In the case of less able workers the annual work unit equivalent should be reduced in proportion to their capacities.

Share of work for other gainful activities directly related to the holding (OGA) in % of annual time worked (column Y2)

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.

Share of work for other gainful activities directly related to the holding (OGA) in % of annual work units (column W2)

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.

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, book-keeping, 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

  — Contractual work (using production means of the holding),

  — Tourism, accommodation and other leisure activities,

  — Processing of farm products (whether the raw material is produced on the holding or bought from outside), e.g. cheese, butter, processed meat …,

▼**M1**

— Production of renewable energy,

— Forestry and wood processing,

— Other OGA (fur animals, care farming, handicraft, aquaculture, …).

The following are not included in the work of the holding:

— work in production of fixed assets (construction or major repairs of buildings or machinery, planting of orchards, demolition of buildings, grubbing up of orchards, etc.),

— work performed for the household of the holder or manager.

Table D

Assets

Structure of the table

Category of assets	Code (*)

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

Code (*)	Description of categories	**OV**	**AD**	**DY**	**IP**	**S**	**SA**	**CV**
1010	Cash and equivalents		—	—	—	—	—	
1020	Receivables		—	—	—	—	—	
1030	Other current assets		—	—	—	—	—	
1040	Inventories		—	—				
2010	Biological assets — plants		—	—				
3010	Agricultural land		—	—				

▼M1

Code (*)	Description of categories	OV	AD	DY	IP	S	SA	CV
3020	Land improvements							
3030	Farm buildings							
4010	Machinery and equipment							
5010	Forest land including standing timber		—	—				
7010	Intangible assets, tradable		—	—				
7020	Intangible assets, non-tradable							
8010	Other non-current assets							

The following categories of assets shall be used:

1010. **Cash and equivalents**

Cash and other assets that can be easily converted to cash.

1020. **Receivables**

Short-term assets, amounts owned to the holding, normally arising from business activities.

1030. **Other current assets**

Any other assets that are easily sold or expected to be paid within a year.

1040. **Inventories**

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

2010. **Biological assets — plants**

Values of all plants that have not been harvested yet (all permanent and standing crops).

3010. **Agricultural land**

Agricultural land owned by the holding.

3020. **Land improvements**

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

3030. **Farm buildings**

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

▼M1

4010. **Machinery and equipment**

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

5010. **Forest land including standing timber**

Forest land in owner occupation included in the agricultural holding.

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).

7020. **Intangible assets — non-tradable**

All other intangible assets (e.g. software, licences, etc.). The heading must be completed and the amounts entered are subject to depreciation at column DY.

8010. **Other non-current assets**

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

Groups of information in Table D

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

There is only one column (V) value.

Valuation methods

The following valuation methods are used:

fair value less the estimate point-of-sale costs	amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction less the cost estimated to incur in relation to the sale	2010, 3010, 5010, 7010
historical cost	nominal or original cost of an asset when acquired	3020, 3030, 4010, 7020
book value	value at which an asset is carried on a balance sheet	1010, 1020, 1030, 1040, 8010

D.OV. Opening valuation

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

▼M1

D.AD. Accumulated depreciation

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

D.DY. Depreciation of the current year

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

A table with the annual rates of depreciation applied by each Member State should be communicated to the Commission observing the same deadlines as those set for introduction of annual data.

D.IP. Investments/Purchases

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

D.S. Investment subsidies

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

D.SA. Sales

Total sales of assets during the accounting year.

D.CV. Closing valuation

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

Comments

For items 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’.

▼M1

Table E

Quotas and other rights

Category of quota or right	Code (*)

Group of information		Columns			
		Owned quota	Rented in quota	Rented out quota	Taxes
		N	**I**	**O**	**T**
QQ	Quantity at the end of the accounting year				—
QP	Quota purchase		—	—	—
QS	Quota sold		—	—	—
OV	Opening valuation		—	—	—
CV	Closing valuation		—	—	—
PQ	Payments for quota leased or rented in quota	—		—	—
RQ	Receipts from leasing or renting out quota	—	—		—
TX	Taxes	—	—	—	

Code (*)	Description
10	Milk
20	Suckler cow premiums
30	Ewe and goat premiums

▼M1

Code (*)	Description
40	Sugar beet
50	Organic manure
60	Entitlements for payments under single payment scheme except special rights
70	Entitlements for special rights

▼M1

The quantities of quota (owned quota, rented-in quota and rented-out quota) are compulsory items. Only the quantity as of the end of the accounting year is recorded.

The values concerning quotas which can be traded separately from associated land are recorded in this table. The quotas which cannot be traded separately from associated land are only recorded in Table D 'Assets'. The quotas originally acquired freely must be entered as well and valuated at current market values if they can be traded separately from land.

Some data entries are simultaneously included, individually or as components of aggregates, at other groups or categories in Tables D 'Assets', H 'Inputs' and/or I 'Crops'.

The following **categories** should be used:

10. Milk

20. Suckler cow premiums

30. Ewe and she-goat premiums

40. Sugar beet

50. Organic manure

60. Entitlements for payments under the single payment scheme (except special rights)

70. Entitlements for special rights under the single payment scheme.

The following **groups of information** should be used:

E.QQ. Quantity (to be recorded for columns N, I, O only)

The units to be used are:

— Categories 10 and 40 (milk and sugar beet): quintals,

— Categories 20 and 30 (suckler cow premiums and ewe and goat premiums): number of basics 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 (special right under the single payment scheme): number of entitlements.

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

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

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

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

▼M1

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

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

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

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

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

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

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

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

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

Category 10 (Milk): additional levy on milk due on the production for the accounting year, otherwise the amount paid.

COLUMNS IN TABLE E

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

Table F

Debts

Structure of the table

Category of debts	Code (*)

Group of information		Columns	
		Short term	Long-term
		S	**L**
OV	Opening valuation		
CV	Closing valuation		

Code (*)	Description of categories	**S**	**L**
1010	Commercial standard		
1020	Commercial special		

▼M1

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

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

The following categories should be used:

1010. Debt — commercial standard — refers to loans not supported by any public policy targeting loan-taking.

1020. Debt — commercial special — refers to loans benefiting from a public policy support (interest subsidies, guarantees, etc.).

1030. Debt — family/private loans — loans concluded with a physical person thanks to their family/private relationship with the debtor.

2010. Payables — amounts owed to suppliers.

3000. Other liabilities – liabilities other than loans or payables.

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

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

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

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

Table G

Value added tax (VAT)

Structure of the table

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

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

▼M1

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

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

The following details on VAT should be provided as categories:

1010. **Main VAT system in the farm**

1. Normal VAT system — the VAT system which is guaranteed to be income-neutral for agricultural holdings as the VAT balance is cleared with tax authorities.

2. Partial offsetting system — the VAT system which does not guarantee to be income-neutral for agricultural holdings, although it may contain some approximate mechanism to offset VAT paid and received.

1020. **Minority VAT system in the farm**

Codes as defined for the main VAT system.

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

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

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

Table H

Inputs

Structure of the table

Category of inputs	Code (*)

Group of information		Columns	
		Value	Quantity
		V	**Q**
LM	Labour and machinery costs and inputs		
SL	Specific livestock costs		
SC	Specific crop costs and inputs		
OS	Specific costs for other gainful activities		
FO	Farming overheads		

▼**M1**

Code (*)	Group	Description of categories	V	Q
1010	**LM**	Wages and social security costs for paid labour		—
1020	**LM**	Contract work and machinery hire		—
1030	**LM**	Current upkeep of machinery and equipment		—
1040	**LM**	Motor fuels and lubricants		—
1050	**LM**	Car expenses		—
2010	**SL**	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)		—
2020	**SL**	Purchased coarse fodder for grazing stock (equines, ruminants)		—
2030	**SL**	Purchased feedstuffs for pigs		—
2040	**SL**	Purchased feedstuffs for poultry and other small animals		—
2050	**SL**	Farm-produced feedstuffs for grazing stock (equines, ruminants)		—
2060	**SL**	Farm-produced feedstuffs for pigs		—
2070	**SL**	Farm-produced feedstuffs for poultry and other small animals		—
2080	**SL**	Veterinary expenses		—
2090	**SL**	Other specific livestock costs		—
3010	**SC**	Seeds and seedlings purchased		—
3020	**SC**	Seeds and seedlings produced and used on the farm		—
3030	**SC**	Fertilisers and soil improvers		—
3031	**SC**	Quantity of N used in mineral fertilisers	—	
3032	**SC**	Quantity of P_2O_5 used in mineral fertilisers	—	
3033	**SC**	Quantity of K_2O used in mineral fertilisers	—	
3034	**SC**	Purchased manure		—
3040	**SC**	Crop protection products		—
3090	**SC**	Other specific crop costs		—
4010	**OS**	Specific costs for forestry and wood processing		—
4020	**OS**	Specific costs for crop processing		—
4030	**OS**	Specific costs for cow’s milk processing		—

▼M1

Code (*)	Group	Description of categories	V	Q
4040	**OS**	Specific costs for buffalo's milk processing		—
4050	**OS**	Specific costs for sheep's milk processing		—
4060	**OS**	Specific costs for goat's milk processing		—
4070	**OS**	Specific costs for meat processing and other animal products processing		—
4090	**OS**	Other specific costs for other gainful activities		—
5010	**FO**	Current upkeep of land improvements and buildings		—
5020	**FO**	Electricity		—
5030	**FO**	Heating fuels		—
5040	**FO**	Water		—
5051	**FO**	Agricultural insurance		—
5055	**FO**	Other farm insurance		—
5061	**FO**	Taxes and other dues		—
5062	**FO**	Taxes on land and buildings		—
5070	**FO**	Rent paid, total		—
5071	**FO**	Rent paid for land		—
5080	**FO**	Interest and financial charges paid		—
5090	**FO**	Other farming overheads		—

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

Where the costs indicated are for the total 'consumption' of inputs during the accounting year but do not correspond to production during that year, changes in stocks of inputs (including costs accruing to growing crops) should be indicated under an appropriate code of circulating capital.

▼M1

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

The costs relating to 'consumption' of capital assets are represented by depreciation, hence expenditure on acquisition of capital assets should not be treated as a farm cost. For instructions on depreciation see in Table D 'Assets'.

Expenditure on cost items compensated during the accounting year or later (e.g. repairs to a tractor as a result of an accident covered by an insurance policy or by a third party liability) 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'.

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

Inputs are classified as follows:

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

This item includes the following:

— salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (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.

▼M1

The holder's 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.

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 'Other farming overheads'.

1020. **Contract work and machinery hire**

This item includes the following:

— total expenditure in respect of work on the farm carried out by agricultural contractors. This generally includes the cost of the use of equipment (including fuel) and the work. In case the cost of the materials employed other than fuel (i.e. crop protection products, fertilisers and seeds) is also included in the contract, the cost of these materials should be excluded. This amount (if necessary by estimation) should be entered under the corresponding cost item (e.g. pesticides to be recorded under code 3040 'Crop protection products'),

— cost of hiring machines operated by the farm's labour. The fuel costs related to the use of the rented machinery, 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. **Current upkeep of machinery and equipment**

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

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

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

1040. **Motor fuels and lubricants**

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

▼M1

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

1040. 'Motor fuels and lubricants'.

5030. 'Heating fuels'.

1050. **Car expenses**

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

Feedstuffs

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

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

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

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

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

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

The following breakdown is to be given:

Purchased feedstuffs:

2010 Purchased concentrated feedstuffs for grazing stock (equines, ruminants)

2020 Purchased coarse fodder for grazing stock (equines, ruminants)

2030 Purchased feedstuffs for pigs

2040 Purchased feedstuffs for poultry and other small animals

▼M1

Farm-produced feedstuffs used on farms:

2050 Farm-produced feedstuffs for grazing stock (equines, ruminants)

2060 Farm-produced feedstuffs for pigs

2070 Farm-produced feedstuffs for poultry and other small animals

2080. **Veterinary expenses**

Cost of veterinary fees and medicines.

2090. **Other specific livestock costs**

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

3010. **Seeds and seedlings purchased**

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

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

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

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

3030. **Fertilisers and soil improvers**

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

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

3031. **Quantity of nitrogen (N) in mineral fertilisers used**

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.

▼M1

3032. **Quantity of phosphorus (P_2O_5) in mineral fertilisers used**

Total quantity (weight) of phosphorus in terms of P_2O_5 in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their P_2O_5 content.

3033. **Quantity of potassium (K_2O) in mineral fertilisers used**

Total quantity (weight) of potassium in terms of K_2O in mineral fertilisers used, estimated on the basis of the quantity of mineral fertilisers and their K_2O content.

3034. **Purchased manure**

Value of purchased manure.

3040. **Crop protection products**

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, frost protection, etc.). If the crop protection operations are carried out by a contractor and if the cost of the protection materials used is not separately known, the total should be entered under code 1020 ‘Contract work and machinery hire’.

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

3090. **Other specific crop costs**

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

4010. **Specific costs for forestry and wood processing**

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

4020. **Specific costs for crop processing**

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

▼M1

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

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

4040. **Specific costs for buffalo's milk processing**

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). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

4050. **Specific costs for sheep's milk processing**

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

4060. **Specific costs for goat's milk processing**

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). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.

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

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

4090. **Other specific costs for other gainful activities**

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

5010. **Current upkeep of land improvements and buildings**

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

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

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

▼M1

5020. **Electricity**

Total consumption of electricity for farm business use.

5030. **Heating fuels**

Total consumption of heating fuels for farm business use including the heating of glasshouses.

5040. **Water**

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

5051. **Agricultural insurance**

The cost of insurance of agricultural production income or any of its components, including insurance against death of livestock and damage to crops, etc.

5055. **Other farm insurance**

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

5061. **Farm taxes and other dues**

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

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

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

5070. **Rent paid**

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

5071. **Of which rent paid for land**

5080. **Interest and financial charges paid**

Interest and financial charges on borrowed capital (loans) obtained for farm purposes. This information is compulsory.

Subsidies on interest are not deducted but are entered in Table M under code 3550.

▼M1

5090. **Other farming overheads**

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

Table I

Crops

Structure of the table:

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

Group of information		Columns					
		Total area	of which is irrigated	of which is used for energy crops	of which is 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	—	—	—	—	—	

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

Code (*)	Description
	Cereals for the production of grain (including seeds)
10110	Common wheat and spelt
10120	Durum wheat
10130	Rye
10140	Barley
10150	Oats
10160	Grain maize
10170	Rice
10190	Other cereals for the production of grain

▼M1

Code (*)	Description
	Dried pulses and protein crops for the production of grain (including seed and mixtures of cereals and pulses)
10210	Peas, field beans and sweet lupines
10220	Lentils, chickpeas and vetches
10290	Other protein crops
10300	Potatoes (including early potatoes and seed potatoes)
10310	Potatoes for starch
10390	Other potatoes
10400	Sugar beet (excluding seed)
10500	Fodder roots and brassicas (excluding seed)
	Industrial crops
10601	Tobacco
10602	Hops
10603	Cotton
10604	Rape and turnip rape
10605	Sunflower
10606	Soya
10607	Linseed (oil flax)
10608	Other oil seed crops
10609	Flax
10610	Hemp
10611	Other fibre plants
10612	Aromatic plants, medical and culinary plants
10613	Sugar cane
10690	Other industrial crops not mentioned elsewhere
	Fresh vegetables, melons and strawberries of which:
	Fresh vegetables, melons and strawberries – Outdoor or under low (not accessible) protective cover
10711	Fresh vegetables, melons and strawberries – Open field

▼M1

Code (*)	Description
10712	Fresh vegetables, melons and strawberries – Market gardening
10720	Fresh vegetables, melons and strawberries – Under glass or under other (accessible) protective cover
	Details for all sub-categories of ‘fresh vegetables, melons and strawberries’:
10731	Cauliflower and broccoli
10732	Lettuce
10733	Tomatoes
10734	Sweet corn
10735	Onions
10736	Garlic
10737	Carrots
10738	Strawberries
10739	Melons
10790	Other vegetables
	Flowers and ornamental plants (excluding nurseries)
10810	Flowers and ornamental plants – Outdoor or under low (not accessible) protective cover
10820	Flowers and ornamental plants – Under glass or under other (accessible) protective cover
	Details for all sub-categories of ‘Flowers and ornamental plants (excluding nurseries)’:
10830	Flower bulbs, corms and tubers.
10840	Cut flowers and flower buds
10850	Flowering and ornamental plants.
	Plants harvested green
10910	Temporary grass
	Other plants harvested green:
10921	Green maize
10922	Leguminous plants
10923	Other plants harvested green but not mentioned elsewhere
11000	Arable land seed and seedlings

▼M1

Code (*)	Description
11100	Other arable land crops
	Fallow land
11210	Fallow land without any subsidies
11220	Fallow land subject to the payment of subsidies, with no economic use
11300	Land ready for sowing leased to others, including land made available to employees as a benefit in kind.
20000	Kitchen gardens
	Permanent grassland
30100	Pasture and meadow, excluding rough grazings
30200	Rough grazings
30300	Permanent grassland no longer used for production purposes and eligible for the payment of subsidies
	Permanent crops
	Fruit species, of which:
40111	Apples
40112	Pears
40113	Peaches and nectarines
40114	Other fruit of temperate zones
40115	Fruit of subtropical or tropical zones
40120	Berry species
40130	Nuts
	Citrus plantations
40210	Oranges
40220	Tangerines, mandarins, clementines and similar small fruit
40230	Lemons
40290	Other citrus fruit
	Olive plantations
40310	Table olives
40320	Olives for oil production (sold in the form of fruit)

▼**M1**

Code (*)	Description
40330	Olive oil
40340	Olive by-products
	Vineyards
40411	Quality wine with protected designation of origin (PDO)
40412	Quality wine with protected geographical indication (PGI)
40420	Other wines
40430	Table grapes
40440	Raisins
40451	Grapes for quality wine with protected designation of origin (PDO)
40452	Grapes for quality wine with protected geographical indication (PGI)
40460	Grapes for other wines
40470	Miscellaneous products of vines: grape must, juice, brandy, vinegar and others produced on the farm
40480	Vine by-products (marc, lees)
40500	Nurseries
40600	Other permanent crops
40610	of which Christmas trees
40700	Permanent crops under glass
40800	Growth of young plantations
	Other land
50100	Unutilised agricultural land
50200	Wooded area
50210	of which short rotation coppices
50900	Other land (land occupied by buildings, farmyards, tracks, ponds, quarries, infertile land, rock, etc.)
60000	Mushrooms
	Other products and receipts
90100	Receipts from renting out agricultural land
90200	Compensation by crop insurance not allocable to specific crops

▼**M1**

Code (*)	Description
90300	Crop by-products other than from olives and vine
90310	Straw
90320	Sugar beet tops
90330	Other by-products
90900	Other

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

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

▼M1

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

Code (***)	Description
0	**No data missing**
1	**No entry area**: this code should be entered when the area covered by a crop is not given, for example in the case of sales of marketable crop products purchased as standing crops or coming from land rented for a period of less than one year on an occasional basis, and in the case of production obtained by processing crop products.
2	**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.
3	**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.
4	**No entry area and production**: this code should be entered when area and actual production are missing.

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

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

GROUPS OF INFORMATION IN TABLE I

Table I has seven rows containing the following groups of information: 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 where for each crop, 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 and sales (Q) and the value (V) are to be recorded. In the following it is described for each group of information which columns have to be completed:

I.A Area

For the group of information area (A), the total area (TA), the area which is irrigated (IR), the area which is used for energy crops (EN) and the area which is used for the production of GMO crops (GM) are to be recorded. In each case the area is to be given in ares (100 ares = 1 hectare), except in the case of land used for mushroom growing which is given in square metres.

▼M1

I.OV Opening valuation

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

I.CV Closing valuation

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

I.PR Production

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

These quantities should be indicated in quintals (100 kg) with the exemption of wine and wine-related products, which are expressed in hectolitres. When, because of the conditions of sale, actual production in quintals cannot be determined (see sales of standing crops and crops under contract), missing data code 2 should be entered for the crops under contract and code 3 in the other cases.

I.SA Total sales

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

I.FC Farm household consumption and benefits in kind

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

I.FU Farm use

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

— animal feed:

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

▼M1

— seeds:

the farm-gate value of saleable farm products used as seed for crops during the year,

— other farm use (including products from the holding used for the preparation of meals for holidaymakers).

Table J

Livestock production

Structure of the table

Category of livestock	Code (*)

Group of Information		Columns		
		Average number	Number	Value
		A	**N**	**V**
AN	Average number		—	—
OV	Opening valuation	—		
CV	Closing valuation	—		
PU	Purchases	—		
SA	Total Sales	—		
SS	Sales for slaughtering	—		
SR	Sales for further rearing/breeding	—		
SU	Sales with unknown destination	—		
FC	Farmhouse consumption	—		
FU	Farm use	—		

Code (*)	Description
100	Equidae
210	Bovine animals, under one year old, male and female
220	Bovine animals, one but less than two years old, male
230	Bovine animals, one but less than two years old, female
240	Male bovine animals, two years old and over
251	Breeding heifers
252	Heifers for fattening
261	Dairy cows

▼M1

Code (*)	Description
262	Buffalo cows
269	Other cows
311	Ewes, Breeding females
319	Other sheep
321	Goats, breeding females
329	Other goats
410	Piglets having a live weight of under 20 kilograms
420	Breeding sows weighing 50 kilograms and over
491	Pigs for fattening
499	Other pigs
510	Poultry — broilers
520	Laying hens
530	Other poultry
610	Rabbits, breeding females
699	Other rabbits
700	Bees
900	Other animals

Categories of livestock

The following categories of stock should be distinguished:

100. Equidae

Includes also race- and riding horses, donkeys, mules, hinnies etc.

210. Bovine animals, under one year old, male and female

220. Bovine animals, one but less than two years old, male

230. Bovine animals, one but less than two years old, female

Excluding female bovine animals which have calved.

240. Male bovine animals, two years old and over

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 bovine animals two years old or more which have not yet calved and which are not intended for breeding.

261. Dairy cows

Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for milk production for human consumption or processing as dairy products. Includes cull dairy cows.

▼M1

262. Buffalo cows

Female buffalo animals which have calved (including those less than two years old) which are kept exclusively or principally for milk production for human consumption or processing as dairy products. Includes cull buffalo's cows.

269. Other cows

1. Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for production of calves and whose milk is not used for human consumption or processing as dairy products.

2. Cows for work.

3. Non-dairy cull cows (whether or not fattened before slaughter).

Categories 210 to 252 and 269 also include the corresponding categories of buffaloes and female buffaloes.

311. Ewes, Breeding females

Ewes one year old or more intended for breeding.

319. Other sheep

Sheep of all ages excluding ewes.

321. Goats, breeding females

329. Other goats

Goats other than breeding females.

410. Piglets having a live weight of under 20 kilograms

Piglets of less than 20 kg live weight.

420. Breeding sows weighing 50 kilograms and over

Breeding sows of 50 kg or more excluding cull sows (see category 499 'Other pigs').

491. Pigs for fattening

Pigs for fattening of 20 kg live weight or more, excluding cull sows and boars (see category 499 'Other pigs').

499. Other pigs

Pigs of 20 kg live weight or more excluding breeding sows (see category 420) and pigs for fattening (see category 491).

510. Poultry — broilers

Table chickens. Excluding laying hens and cull hens. Not including chicks.

520. Laying hens

Including pullets, laying hens, cull hens and breeding cocks for laying hens. Pullets are young hens which have not yet begun to lay. Not including chicks.

530. Other poultry

Includes ducks, turkeys, geese, guinea fowl, ostriches and breeding males (excluding for laying hens). Includes breeding females. Not including chicks.

610. Rabbits, breeding females

699. Other rabbits

▼**M1**

700. Bees

To be indicated in number of occupied hives.

900. Other animals

Includes chicks, deer, bison and fish. Includes also ponies and other animals used for farm tourism. Excludes products of other animals (see Table K, category 900).

GROUPS OF INFORMATION IN TABLE J

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

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

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

Average Number (column A)

The average number is expressed to two decimal places.

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

J.OV Opening valuation

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

Number (column N)

Number of livestock should be indicated in heads or in number for beehives, expressed to two decimal places.

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

Value (column V)

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

J.CV Closing valuation

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

Number (column N)

Number of livestock should be indicated in heads or in number for beehives, expressed to two decimal places.

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

Value (column V)

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

▼M1

J.PU Purchases

Refer to the total livestock purchased during the accounting year.

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (category 900).

Value (column V)

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

J.SA Total sales

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

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

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (code 900).

Value (column V)

When the marketing costs, if any, are known they are not deducted from the sales total but these costs are given under code 2090 ('Other specific livestock costs'). The related grants and subsidies are not included in the sales total, but are specified in Table M 'Subsidies' in the appropriate category (codes 2110 to 2900).

J.SS Sales for slaughtering

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

Number (column N)

See Total sales

Value (column V)

See Total sales

J.SR Sales for further rearing or breeding

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

Number (column N)

See Total sales

Value (column V)

See Total sales

▼M1

J.SU Sales with unknown destination

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

Number (column N)

See Total sales

Value (column V)

See Total sales

J.FC Farmhouse consumption and benefits in kind

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

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (category 900).

Value (column V)

Value of livestock should be determined at fair value.

J.FU Farm use

Refer to the 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:

— catering, tourism accommodation,

— processing of livestock into meat products and feed

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

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

Number (column N)

Number of livestock should be indicated in heads, expressed to two decimal places. This information should not be provided for the other animals (category 900).

Value (column V)

Value of livestock should be determined at fair value.

Table K

Animal products and services

Structure of the table

Category of animal products or services	Code (*)
Missing data	Code (**)

▼**M1**

Group of Information		Columns	
		Quantity	Value
		Q	**V**
OV	Opening valuation		
CV	Closing valuation		
PR	Production		—
SA	Sales		
FC	Farmhouse consumption		
FU	Farm use		

Code (*)	Description
261	Cows' milk
262	Buffalo's cows' milk
311	Sheep's milk
321	Goat's milk
330	Wool
531	Eggs for human consumption (all poultry)
532	Eggs for hatching (all poultry)
700	Honey and products of bee-keeping
800	Manure
900	Other animal products
1100	Contract rearing
1120	Cattle under contract
1130	Sheep and/or goats under contract
1140	Pigs under contract
1150	Poultry under contract
1190	Other animals under contract
1200	Other animal services

Code (**)	Description
0	Code 0 is entered when no data are missing.

▼M1

Code (**)	Description
2	Code 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	Code 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.
4	Code 4 should be entered when the actual production is missing.

Categories of animal products and services

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

261. Cow's milk

262. Buffalo's cow's milk

311. Sheep's milk

321. Goat's milk

330. Wool

531. Eggs for human consumption (all poultry)

532. Eggs for hatching (all poultry)

700. Honey and products of bee-keeping: honey, hydromel and other products and by-products of bee-keeping

800. Manure

900. Other animal products (stud fees, embryos, wax, goose or duck liver, milk of other animals, etc.)

1100. Contract rearing

Amount of receipts for contract rearing corresponding mainly to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals.

Details of category 1100 'Contract rearing':

Details are to be entered if they are available in the holding's accounts.

1120. Cattle under contract

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.)

Missing data codes

The following missing data codes should be used:

Code 0: Code 0 is entered when no data are missing.

▼M1

Code 2: Code 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).

Code 3: Code 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.

Code 4: Code 4 should be entered when the actual production is missing.

GROUPS OF INFORMATION IN TABLE K

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

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

For animal services such as contract rearing (codes 1100 to 1190) and others (code 1200) the only information to provide concern the receipts that should be recorded under the information on sales (SA) in column value (V).

Quantity (column Q)

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

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

K.OV Opening valuation

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

Quantity (column Q)

See instructions for table K

Value (column V)

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

K.CV Closing valuation

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

Quantity (column Q)

See instructions for table K

Value (column V)

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

K.PR Production during the accounting year

Quantity (column Q)

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

▼M1

Milk suckled by calves is not included in the production.

K.SA Sales

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

Quantity (column Q)

See instructions for table K

Value (column V)

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

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

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

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M 'Subsidies' in the appropriate category (codes between 2110 and 2900).

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

K.FC Farmhouse consumption and benefits in kind

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

Quantity (column Q)

See instructions for table K

Value (column V)

The products should be valued at fair value.

K.FU Farm use

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

— animal feed: the holding's saleable products (products which are currently marketable) used during the year as animal feed. Milk suckled by calves is not included under farm use,

— products used in the framework other gainful activities directly related to the farm:

  — catering, tourism accommodation, etc.,

  — for further processing (milk processed in butter, cheese, etc.).

▼**M1**

Quantity (column Q)

See instructions for table K

Value (column V)

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

Table L

Other gainful activities directly related to the farm

Structure of the table

Category of other gainful activities	Code (*)
Missing data	Code (**)

Group of Information		Columns	
		Quantity	Value
		Q	**V**
OV	Opening valuation	—	
CV	Closing valuation	—	
PR	Production		—
SA	Sales	—	
FC	Farmhouse consumption	—	
FU	Farm use	—	

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

▼M1

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

The definition of 'Other Gainful Activities' (OGA) is the same as established in point VI of Annex II to Commission Regulation (EC) No 1200/2009 ([1]) and in the Community typology for agricultural holdings (Article 4 of and Annex III to Regulation (EC) No 1242/2008). 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.

OGA directly related to the holding refer to the non-agricultural activities having an economic impact on the holding and which are using the agricultural resources (means of production or products) of the holding.

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

All processing of farm products 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.

Categories of other gainful activities directly related to the farm

The following categories of OGA should be distinguished:

261. Processing of cow's milk

262. Processing of buffalo's milk

311. Processing of sheep's milk

([1]) Commission Regulation (EC) No 1200/2009 of 30 November 2009 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 (OJ L 329, 15.12.2009, p. 1).

▼**M1**

321. Processing of goat's milk

900. Processing of meat or other animal products

1010. Processing of crop products, excluding wine and olive oil. It includes production of alcohol other than from grapes, cider or perry.

1020. Forestry and wood processing. It covers the sales of felled and standing timber, of forestry products other than timber (cork, pine resin, etc.) and of processed wood during the accounting year.

2010. Contract work for others. Hiring out of equipment of the holding without farm labour force or using only farm labour force in contract work are not considered as OGA but as part of the agricultural activity.

2020. Tourism, accommodation, catering and other leisure activities. They include rent from tourism (camping sites, cottages, riding facilities, hunting, fishing, etc.).

2030. Production of renewable energy. It covers the production of renewable energy for the market including biogas, biofuels or electricity, by wind turbines, other equipment or from agricultural raw materials. It excludes, as considered being part of the agricultural activity of the holding:

— the production of renewable energy only for the holding's own use,

— renting out the land or of the roof only for the establishing of installation such as wind mill or solar energy panels,

— the sales of raw material to another enterprise for the production of renewable energy.

9000. Other 'other gainful activities' directly related to the holding. Other gainful activities directly related to the holding not mentioned elsewhere.

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 crop 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 IN TABLE L

Quantity (column Q)

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

▼M1

In the case of milk processed products (codes 261, 262, 311 and 321), the quantity of liquid milk is indicated regardless of the form in which it is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.).

L.OV Opening valuation

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

This information 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 (column V)

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

L.CV Closing valuation

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

This information 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 (column V)

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

L.PR Production for the accounting year

Quantity (column Q)

This information 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.

L.SA Sales

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

Value (column V)

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

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

▼M1

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 4090).

L.FC Farmhouse consumption and benefits in kind

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

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

Value (column V)

The products should be valued at fair value.

L.FU Farm use

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

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

Value (column V)

The products should be valued at fair value.

Table M

Subsidies

Structure of table

Category of subsidy		Code (*)	
Financing		Code (**)	
Basic unit		Code (***)	
Group of information		Columns	
		Number of basic units	Value
		N	**V**
S	Subsidy		

The categories of subsidy codes are to be selected form the list below:

▼**M1**

Category of subsidy codes:

Code (*)	Description
	SPS (Single payment scheme)
1110	*SPS 'normal'*
1120	*SPS grassland*
1130	*SPS special entitlement.*
1200	**SAPS (Single area payment scheme)**
	Article 68 of Council Regulation (EC) No 73/2009 ([1])
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
2150	Support to other crops
2160	Support to other animals
2170	Other support based on Article 68 excluding support on costs
	Selected coupled EU direct payments
2210	Suckler cow premium
2220	Additional suckler cow premium
2230	Sheep and goat premium
2240	Sheep and goat supplementary premium
2250	Cotton
2270	Fruit and vegetables
	Other coupled direct payments for specific activities
	Arable crops
2311	COP (cereals, oilseeds and protein crops)
2312	Potatoes
2313	Sugar beet
2314	Industrial crops
2315	Vegetables
2316	Fallow land
2319	Arable crops not defined

▼M1

Code (*)	Description
2320	Permanent grassland
	Permanent crops
2331	Berries and nuts
2332	Pome and stone fruit
2333	Citrus plantations
2334	Olive plantations
2335	Vineyards
2339	Permanent crops not defined
	Animals
2341	Dairy
2342	Beef
2343	Cattle not defined
2344	Sheep and goat
2345	Pigs and poultry
2349	Animals not defined
	Grants and subsidies of exceptional character
2810	Disaster payments
2890	Other grants and subsidies of exceptional character
2900	Subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes
	Rural development
3100	Investment subsidies
3200	Other Axis 1
3300	Agri-environment and animal welfare payments
3400	Natura 2000 payments excl. forestry
3500	Natural handicap payments in mountain areas and payments in other areas with handicaps
3600	Forestry incl. Natura 2000 payments for forestry
3700	Other Axis 2
3900	Other payments for rural development

▼M1

Code (*)	Description
	Grants and subsidies on costs
4100	Wages and social security
4200	Motor fuels
	Livestock
4310	Feed for grazing livestock
4320	Feed for pigs and poultry
4330	Other livestock costs
	Crop
4410	Seeds
4420	Fertilisers
4430	Crop protection
4440	Other specific crop costs
	Farming overheads
4510	Electricity
4520	Heating fuels
4530	Water
4540	Insurance
4550	Interest
4600	Costs for OGA
4800	Other costs
4900	Subsidies for costs based on Article 68 of Regulation (EC) No 73/2009
	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
9000	**Differences from previous accounting years**

([1]) 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).

▼**M1**

The codes describing how the subsidy is financed are to be selected form 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 form 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.

Table M ‘SUBSIDIES’ covers grants and subsidies received by agricultural holdings from public bodies, both National and Union, excluding grants and subsidies on investments (these are to be recorded in Table D ‘ASSETS’).

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

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